

**INDIANA HANDBOOK OF
TAXES, REVENUES,
AND
APPROPRIATIONS**



**Indiana Legislative Services Agency
Office of Fiscal and Management Analysis**

Fiscal Year 2016

**INDIANA HANDBOOK OF
TAXES, REVENUES,
AND APPROPRIATIONS**

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The purpose of this handbook is to provide brief summaries of various state and local taxes and revenues and the state appropriations. It is not intended to be a legal reference. For specific statutory and regulatory descriptions of the revenue provisions, please consult the Indiana Code, the Noncode Acts of the General Assembly, or the Indiana Administrative Code. These sources are available on the General Assembly's website (<http://www.in.gov/legislative/>).

The State Auditor implemented a new state accounting system, Encompass, on September 11, 2010. Although we anticipate that the transition will be mostly seamless, some recording and reporting errors and inaccuracies may occur. If any problems are discovered after publication of the Indiana Handbook of Taxes, Revenues, and Appropriations, corrections will be made to the online version of the handbook on the General Assembly's website (<http://www.in.gov/legislative/>) and will be listed below.

ERRATA TO FY 2016 PRINTED VERSION

<u>Page</u>	<u>Section</u>	<u>Change</u>
62	Local Income Tax table Adopted Rates	Posey County line replaced
69	Local Income Tax table Expenditure Rate Allocations	Posey County line replaced
72	Local Income Tax table Expenditure Rate Distributions	Posey County line replaced

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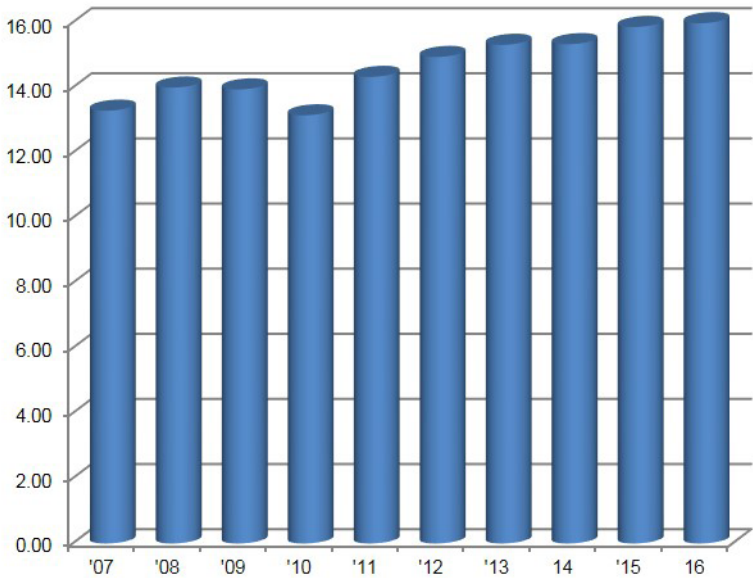
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Total State Tax Revenue
Fiscal Years 2007-2016
(Billions of Dollars)



FY 2016 SUMMARY OF STATE TAXES (Millions)

Sales Tax	\$7,306.3
Individual Income Tax	5,218.2
Fuel Taxes	845.4
Corporate Income Taxes	699.2
Cigarette Taxes	443.2
Riverboat Taxes*	348.6
FIT/CVET/MVET*	247.7
Insurance Taxes	235.0
Utility Receipts Taxes	215.0
Tax Amnesty 2015	176.0
Racetrack Wagering*	110.9
Financial Institutions Tax*	69.9
Alcoholic Beverage Taxes	48.3
Railroad Car Property Tax	10.5
Pari-Mutuel Taxes	2.5
Other Taxes*	1.8
Charity/Type II Gaming	1.6
Hazardous Waste/Petroleum Severance Tax	1.0
Inheritance Taxes*	0.9
TOTAL STATE TAXES	\$15,982.0

*State share of revenue.

**SUMMARY OF FEDERAL AID
(Millions)**

Public Welfare	\$10,500.8
Education/Higher Education	1,036.5
Highway/Transportation	1,028.9
Health/Mental Health	202.2
General Government	133.4
Trust Funds	129.7
Conservation/Environmental	54.0
Miscellaneous	41.7
Corrections	6.9
Public Safety	<u>5.7</u>
TOTAL FEDERAL AID	\$13,139.8

**SUMMARY OF PERMITS, LICENSES, SALES,
AND MISCELLANEOUS
(Millions)**

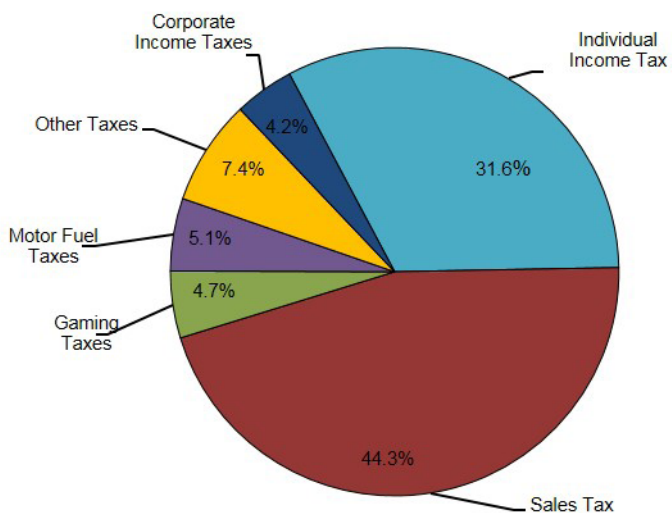
Other Fees	\$1,056.5
Unemployment Comp Trust Fund	648.6
Vehicle Licenses/Nonbusiness Licenses	336.9
Miscellaneous Receipts and Donations	313.9
Lottery	311.2
Permits	165.1
Tobacco Master Settlement	136.9
Fines & Penalties	134.7
State Sales	71.4
Interest & Dividend	51.3
Individual Support	30.5
Business and Personal Licenses	28.3
Other Service Charges	20.3
Examination and Registration Fees	11.3
Rental of Properties	<u>7.3</u>
TOTAL PERMITS, LICENSES, SALES, MISC.	\$3,324.2

TOTAL REVENUE FY 2016	\$32,446.0
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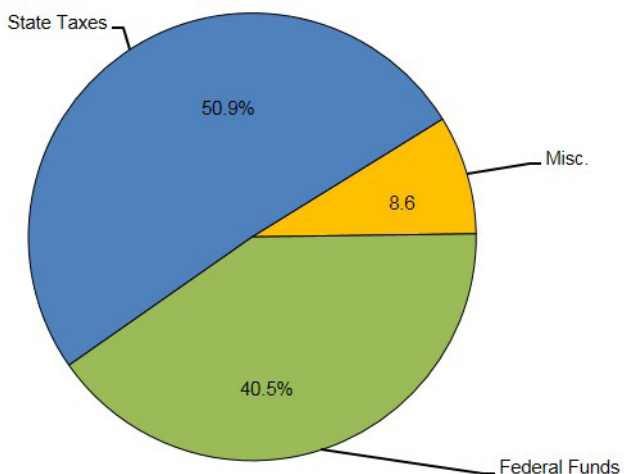
Totals may not add due to rounding.

NOTE: Beginning in FY 2015, Federal Supplemental Nutrition Assistance Program (SNAP) benefits were recorded in the Auditor of State's financial reports. \$1.12 B of the Federal - Public Welfare revenues shown above are from the Federal SNAP benefits.

State Tax Mix
FY 2016



State Revenue Mix
FY 2016



DEFINITION OF TAX TERMS

Adjusted Gross Income: For individuals, is equal to “federal adjusted gross income” (as defined by Sec. 62 of the Internal Revenue Code) after modifications specified in IC 6-3-1-3.5(a) and IC 6-3-1-11.

For corporations, is equal to “federal taxable income” (as defined in Sec. 63 of the Internal Revenue Code) after modifications specified in IC 6-3-1-3.5(b) and IC 6-3-1-11.

For trusts and estates, is equal to “federal taxable income” (as defined in Sec. 641(b) of the Internal Revenue Code) after modifications specified in IC 6-3-1-3.5(e) and IC 6-3-1-11.

Credit: An amount of money subtracted from the amount of tax imposed, producing a lower net tax liability. A **Refundable Credit** is a credit that generates a refund to the taxpayer if the amount of the credit is greater than the amount of tax imposed on the taxpayer.

Deduction: An amount of money subtracted from the tax base, producing a lower net tax base and net tax liability.

Exemption: Removal of certain persons, transactions, properties, or income from the burden of a particular tax that would otherwise be imposed. As a general rule, taxpayers have the burden of proving entitlement to exemptions.

General Fund: A fund used to account for all transactions of a governmental unit not accounted for in another fund. It is used to account for the ordinary operations of government financed from taxes and other general revenues.

Gross Income: Total receipts that a taxpayer received as compensation for services, including wages, bonuses, salaries, fees, and commissions, without deductions of any kind.

Single-Sales-Factor Apportionment: Under single-sales-factor apportionment, the Indiana tax base is determined only on the basis of a corporation's sales in Indiana. To apportion a corporation's income to Indiana, it is multiplied by the percentage of the corporation's total sales that are attributable to Indiana.

ALCOHOLIC BEVERAGE TAXES

IC 7.1-4

ACCT. NO. 10850-416100; 70512-416100;
37610-416100; 74510-416100;
38610-416100; 33810-416100

TAXPAYER:

Beer	Beer wholesaler, unless Indiana brewer.
Flavored malt beverage	Beer or wine wholesaler, unless Indiana brewer.
Hard cider	Vintner, farm winery, direct wine seller, wine wholesaler, beer wholesaler, dining car permittee, or boat wine permittee.
Liquor	Liquor wholesaler, distiller, artisan distiller, or rectifier.
Wine	Wine wholesaler, winery, or direct wine seller.
Mixed beverages	Liquor wholesaler.
Malt	Manufacturer, wholesaler, or dealer.

TAX BASE: The taxes are figured on gallons of beer, flavored malt beverage, liquor, wine, mixed beverages, liquid malt, or wort sold.

RATES:

<u>Beverage</u>	<u>Tax Per Gallon</u>
Beer, flavored malt beverage, hard cider	\$0.115
Liquor, wine--21% or more alcohol	2.68
Wine--less than 21% alcohol	0.47
Mixed beverages - 15% or less alcohol	0.47
Malt	0.05

SALES (in gallons):

	<u>Beer</u>	<u>Cider</u>	<u>Liquor</u>	<u>Wine</u>
FY 2012	120,471,155	130,653	9,579,206	11,305,059
FY 2013	117,226,081	298,353	10,431,703	11,468,804
FY 2014	118,451,342	601,279	10,713,496	11,429,775
FY 2015	117,166,614	957,124	11,368,546	11,295,502
FY 2016	119,553,899	1,015,141	11,220,355	12,046,618

PROCEDURE: Taxpayers make payments by the 20th day of each month. A discount of 1.5% is allowed for accurate reporting and timely payment.

EXEMPTIONS: Sales for delivery out of state, for religious uses, as industrial alcohol and denatured alcohol, for use by physicians and pharmacists, and for nonalcoholic uses, plus the manufacture by an individual of wine or beer for use in the home.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2012	\$44,154,161
	FY 2013	\$45,247,958
	FY 2014	\$45,954,693
	FY 2015	\$46,063,624
	FY 2016	\$48,309,706

DISTRIBUTION: Fifty percent of the revenue that is distributed to the General Fund is set aside for General Fund purposes, and 50% is allocated to cities and towns according to a formula based on population.

Fund	Beverage	Tax/Gallon	Total Revenue
General	Beer	\$0.04	
	Liquor	1.00	
	Wine	0.20	
	Malt	0.05	
	Cider	0.115	\$18,006,322
PWCF*	Beer	0.0375	
	Liquor	1.17	
	Wine	0.16	\$19,034,221
Enforcement & Administration	Beer	0.0175	
	Liquor	0.11	
	Wine	0.04	\$3,734,093
Pension Relief Fund	Beer		
	Liquor	0.34	
	Wine		\$3,712,772
Addiction Services Fund	Beer	0.02	
	Liquor	0.06	
	Wine	0.02	\$3,263,548
Wine Grape Market Dev.	Beer		
	Liquor		
	Wine	0.05	\$558,750
TOTAL TAXES			\$48,309,706

*Post War Construction Fund -- used for the construction of penal, benevolent, charitable, and educational institutions.

CIGARETTE AND TOBACCO PRODUCTS TAX

IC 6-7 ACCT. NO. 10880-416200; 58610-416200;
74510-416200; 38810-416200;
15050-416200; 53520-416200;
38320-416200; 38325-416200

TAXPAYER: Distributors purchase tax stamps.

TAX BASE: Cartons or packs of cigarettes. Cigarettes are taxed at 99.5 cents per pack of 20 cigarettes and 124.375 cents per pack of 25 cigarettes. Other tobacco products (OTP), such as chewing tobacco, snuff, cigars, and pipe tobacco are taxed at 24% of wholesale prices. Taxes on cigarette papers and tubes were repealed effective July 1, 2016.

PROCEDURE: Distributors must purchase stamps within 6 days after they accept delivery of the cigarettes. The Department of State Revenue approves at least one financial institution in each county to recharge the metered stamping machines.

EXEMPTIONS AND DISCOUNTS: Interstate shipments and sales to the U.S. government. Cigarette distributors are given a 1.3 cents per pack of cigarettes discount as compensation for collecting the tax. Tobacco distributors may retain 0.007 of the amount of tax due as compensation for collecting the tax.

FEES: Cigarette distributors must pay an annual registration fee of \$500. Tobacco distributors must pay an annual fee of \$25.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2012	\$456,170,505
	FY 2013	\$461,636,806
	FY 2014	\$447,561,428
	FY 2015	\$439,264,452
	FY 2016*	\$443,209,881

*FY 2016 revenue does not include \$46,049 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: P.L. 205-2013 changed the distribution formula, effective July 1, 2013.

	<u>Old Distribution</u>	<u>New Distribution</u>
• Medicaid Reimbursements	2.46%	2.46%
• State Retiree Health Benefit Trust Fund*	5.74%	4.00%
• Cigarette Tax Fund	4.22%	4.22%
• Mental Health Centers Fund	0.60%	0.60%
• State General Fund	54.50%	56.24%
• Pension Relief Fund	5.43%	5.43%
• Healthy Indiana Plan (HIP) Trust Fund	27.05%	27.05%
• Affordable Housing and Community Development Fund (AHCDF)	25% of OTP**	25% of OTP**

*In FY 2012 and 2013, distribution to the State Retiree Health Benefit Trust Fund was deposited in the state General Fund.

**Other tobacco products tax.

Of the amount distributed to the Cigarette Tax Fund, 1/6 goes to the Department of Natural Resources and the Department of Agriculture, 1/6 is deposited in the Clean Water Indiana Fund, and 2/3 goes to cities and towns based on population.

Distribution by Fund:

<u>Fund</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
General	\$269,107,610	\$272,677,837	\$246,798,326	\$241,571,464	\$244,511,809
Cig Tax	\$18,924,080	\$19,173,487	\$18,516,913	\$18,221,124	\$18,348,379
MH Ctrs	\$2,690,378	\$2,725,851	\$2,632,736	\$2,590,907	\$2,608,719
Pension Relief	\$24,347,042	\$24,668,124	\$23,826,265	\$23,446,775	\$23,609,535
Medicaid	\$11,028,793	\$11,174,326	\$10,794,219	\$10,624,477	\$10,696,023
HIP	\$121,292,079	\$122,891,304	\$118,692,536	\$116,795,190	\$117,612,872
State Retiree Health Benefit Trust	\$0	\$0	\$17,551,576	\$17,271,352	\$17,391,922
AHCDF	\$8,780,523	\$8,325,876	\$8,748,857	\$8,743,163	\$8,430,622
Total	\$456,170,504	\$461,636,806	\$447,561,428	\$439,264,452	\$443,209,881

CONTROLLED SUBSTANCE EXCISE TAX

IC 6-7-3

ACCT. NO. 54710-413500

TAXPAYER: Those that deliver, possess, or manufacture controlled substances in violation of state or federal law.

TAX BASE: Weight of controlled substance. Each gram of Schedule I, II, III controlled substance is taxed at \$40. Each gram of Schedule IV controlled substance is taxed at \$20. Each gram of Schedule V controlled substance is taxed at \$10. Each gram of marijuana is taxed at \$3.50.

PROCEDURE: The tax is due at the time a person receives delivery of, takes possession of, or manufactures a controlled substance in violation of state or federal law. The Department of State Revenue shall issue evidence of payment at the time of payment. It must include the following statement: "This evidence of payment does not legalize the delivery, sale, possession, or manufacture of a controlled substance. The unauthorized delivery, sale, possession, or manufacture of a controlled substance is a crime."

ADMINISTRATION: Criminal Investigation Division, Department of State Revenue

REVENUE:	FY 2012	\$175
	FY 2013	\$186
	FY 2014	\$175
	FY 2015	\$210
	FY 2016*	\$884

*FY 2016 revenue does not include \$1,207 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: Controlled Substance Tax Fund. Once the final assessment is verified and the taxpayer has exhausted all administrative remedies, the amounts collected are deposited in the Controlled Substance Tax Fund.

The department may award up to 10% of an assessment to any person who provides information leading to the collection of tax. When a law enforcement agency provides information leading to the collection of tax, the department shall award 30% of the amount collected to the law enforcement agency. Ten percent of the amount deposited in the fund each month shall be awarded to the Law Enforcement Training Board.

The department may use 20% of the amount deposited in the fund during a fiscal year to pay costs of administration. All the money deposited in the fund that is not needed for awards or to cover the costs of administration shall be transferred to the state Drug-Free Communities Fund.

INHERITANCE TAX

Inheritance Tax, IC 6-4.1-2	ACCT. NO. 10850-417110
Estate Tax, IC 6-4.1-11	
Generation-Skipping Transfer Tax, IC 6-4.1-11.5	

TAXPAYER: Class A, B, or C transferees.

Class A - Parent, grandparent, child, stepchild, grandchild, daughter-in-law, son-in-law.

Class B - Sister, brother, niece, nephew.

Class C - Aunt, uncle, and all other transferees who are neither Class A nor Class B.

TAX BASE: Indiana Residents: Real and tangible property with a situs in Indiana and intangible property wherever located.

Indiana Nonresidents: Real and tangible personal property that has situs in Indiana and is transferred at death.

Exemptions: Class A transferees: first \$250,000 of property interests transferred
 Class B transferees: first \$500 of property interests transferred
 Class C transferees: first \$100 of property interests transferred

Net Taxable Value of Transfer		Inheritance Tax		
From	To	Amount +	% of Excess	Over
Class A Transferees				
\$0	\$25,000	\$0	1%	\$0
25,000	50,000	250	2%	25,000
50,000	200,000	750	3%	50,000
200,000	300,000	5,250	4%	200,000
300,000	500,000	9,250	5%	300,000
500,000	700,000	19,250	6%	500,000
700,000	1,000,000	31,250	7%	700,000
1,000,000	1,500,000	52,250	8%	1,000,000
1,500,000	and above	92,250	10%	1,500,000

Class B Transferees				
\$0	\$100,000	\$0	7%	\$0
100,000	500,000	7,000	10%	100,000
500,000	1,000,000	47,000	12%	500,000
1,000,000	and above	107,000	15%	1,000,000

Class C Transferees				
\$0	\$100,000	\$0	10%	\$0
100,000	1,000,000	10,000	15%	100,000
1,000,000	and above	145,000	20%	1,000,000

Procedure: HEA 1001-2013 repealed the Inheritance Tax for deaths occurring after December 31, 2012.

Indiana Residents: Effective April 1, 2016, estates or beneficiaries of Indiana residents are required to file an Inheritance Tax return with the Department of State Revenue if the value of transfers to any beneficiary is greater than the exemption allowed for that beneficiary. The Department determines the Inheritance Tax due. The liability is paid directly to the Department of State Revenue. The Inheritance Tax Division audits all returns.

Indiana Nonresidents: Estates or beneficiaries of deceased Indiana nonresidents are required to file an Inheritance Tax return with the Department of State Revenue if the value of the transfers is greater than the exemption allowed for that beneficiary if the property transferred is Indiana real property and/or tangible personal property located in Indiana. The Department issues an order determining tax liability. The liability is paid directly to the Department of State Revenue.

ADMINISTRATION: Inheritance Tax Division, Department of State Revenue

REVENUE:

Fiscal Year	General Fund			Counties	Total GF and Counties
	Inheritance Tax	Estate Tax	G-S Transfer Tax/Other	Inheritance Tax	
2012	\$176,026,457	\$0	\$0	\$14,926,007	\$190,952,464
2013	\$165,478,448	\$0	\$0	\$13,960,355	\$179,438,803
2014	\$87,711,571	\$0	\$0	\$7,075,062	\$94,786,634
2015	\$4,594,185	\$217	-\$900*	\$946,428	\$5,539,929
2016**	\$871,844	\$0	\$0	\$93,655	\$965,499

*Journal entry.

**FY 2016 revenue does not include \$1,630,292 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: Resident Inheritance Tax: 92% state General Fund; 8% decedent's county of residence

PETROLEUM SEVERANCE

IC 6-8-1

ACCT. NO. 38220-413800

45 IAC 6-1-1

RATE: The greater of: (a) 1% of the value of the petroleum or (b) \$0.03 per 1,000 cubic feet for natural gas and \$0.24 per barrel of oil.

ADMINISTRATION: Oil and Gas Division, Department of Natural Resources

REVENUE:	FY 2012	\$2,211,601
	FY 2013	\$2,421,259
	FY 2014	\$2,500,339
	FY 2015	\$2,015,073
	FY 2016*	\$1,012,812

*FY 2016 revenue does not include \$97 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: Oil and Gas Fund

RAIL CAR PROPERTY TAX

IC 6-1.1-8;

ACCT. NO. 52010-414400 (Rail Car);

IC 6-1.1-8.2

49310-411260 (RR)

TAXPAYER: Rail car companies and a railroad company that provides service within a commuter transportation district.

TAX BASE: Assessed value of the average number of cars owned or used in the state by a company during the previous year.

RATE: Rail car companies: Statewide average net property tax rate.

Railroad companies: Average net property tax rate imposed only in counties in which such companies operate.

PROCEDURE: The Department of Local Government Finance assesses the tax against the indefinite-situs distributable property of rail car companies and the distributable property of the railroad company. The Department of State Revenue collects the tax payments. Tax collections from rail car companies are placed in the Commuter Rail Service Fund, and collections from the railroad company are placed in the Electric Rail Service Fund.

CREDITS: Rail car companies may file for a credit against their tax liability. The credit is equal to 25% of the taxpayer's expenses in Indiana for maintenance and improvements on rail cars owned or used by the taxpayer, not to exceed the taxpayer's property tax liability on rail cars. Total credits for all taxpayers are

limited to \$2.8 M annually. If more than \$2.8 M in credits are claimed in a year, each taxpayer's claim will be reduced on a pro rata basis.

ADMINISTRATION: Department of Local Government Finance; Department of State Revenue.

REVENUE:

	<u>Rail Car Companies</u>	<u>Railroad Companies</u>	<u>Total</u>
FY 2012	\$5,999,139	\$177,578	\$6,176,717
FY 2013	\$6,803,930	\$200,641	\$7,004,571
FY 2014*	\$7,894,635	\$157,064	\$8,051,699
FY 2015	\$8,618,201	\$216,085	\$8,834,286
FY 2016	\$10,547,148	\$152,270	\$10,699,418

*In FY 2014, the \$157,064 railroad company revenue was posted to the Commuter Rail Service Fund. There was a transfer of this amount from the Commuter Rail Fund to the Electric Rail Fund in FY 2015.

DISTRIBUTION: Deposits to the Commuter Rail Service Fund and the Electric Rail Service Fund are transferred to the Northern Indiana Commuter Transportation District (NICTD).

STATE PROPERTY TAX

State Fair, IC 15-1.5-8 (Repealed)	ACCT. NO. 48130-419100;
State Forestry, IC 14-23-3-3 (Repealed)	39810-419100;
Database, IC 14-23-3-3 (Repealed)	48060-419100

TAXPAYER: Owners of real property and tangible personal property located in Indiana on the date of assessment. This tax was repealed and not levied after CY 2008.

TAX BASE: Net Assessed Value arrived at for local property tax purposes.

RATE: State Fair: \$0.0008 per \$100 assessed value.

State Forestry: \$0.0016 per \$100 assessed value.

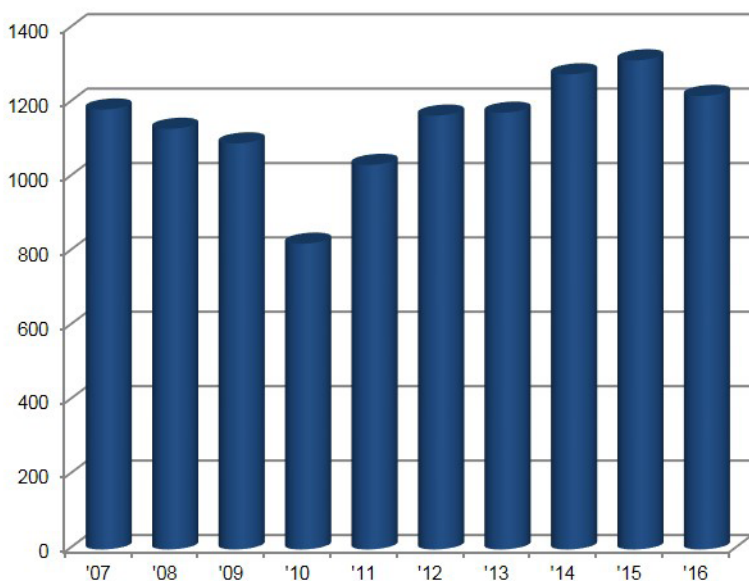
ADMINISTRATION: Department of Local Government Finance

REVENUE:

	<u>State Fair</u>	<u>State Forestry</u>	<u>Database</u>	<u>Total</u>
FY 2012*	\$52,829	\$105,577	\$124	\$158,530
FY 2013*	\$947	\$2,371	\$51	\$3,369
FY 2014*	\$185	\$344	\$0	\$529
FY 2015*	\$11	\$22	\$0	\$33
FY 2016*	\$2	\$4	\$0	\$6

*All revenues are from late billings and late payments.

Revenue from Corporate Taxes
Fiscal Years 2007-2016
(Millions of Dollars)



NOTE: Includes revenue deposited in the state funds from Corporate Adjusted Gross Income Tax, Financial Institutions Tax, Utility Receipts Tax, Utility Services Use Tax, and insurance premium tax.

CORPORATE ADJUSTED GROSS INCOME TAX

IC 6-3; 6-3.1

ACCT. NO. 10850-411220

TAXPAYER: All corporations doing business in Indiana.

TAX BASE: Federal taxable income with the following modifications:

- (1) Subtract any income that the federal law or Constitution prohibits Indiana from taxing;
- (2) Add deduction allowed under federal law for state income taxes;
- (3) Make adjustments to disallow certain federal bonus depreciation allowances;
- (4) Add deduction allowed under Sections 172 and 810 of IRC;
- (5) Add amounts attributable to increased Section 179 property deduction limits;
- (6) Add deduction allowed for domestic production activities;
- (7) Add certain intangible business expenses and directly related intangible interest expenses deducted from federal taxable income;
- (8) Add dividends paid to shareholders of captive real estate investment trusts;
- (9) Add exclusion for income attributable to discharge of certain business debt;
- (10) Add deduction for interest income from non-Indiana state and local bonds initially purchased after December 31, 2011;
- (11) Apportion income to Indiana based on the percentage of sales volume attributable to Indiana.

DEDUCTIONS AND EXEMPTIONS:

- Interest on U.S. government obligations.
- Corporate income from public transportation fares.
- Income of insurance companies who pay the Insurance Premium Tax.
- Foreign income of foreign corporations.
- A percentage of a domestic corporation's foreign source dividends, depending on the company's stock ownership.
- Net operating loss deduction.
- Patent-Derived Income: Up to \$5 M in income from plant or utility patents issued beginning in 2008 to businesses or organizations domiciled in Indiana.

RATE:

<u>After</u>	<u>Before</u>	<u>% Rate</u>
--	7-1-12	8.50%
6-30-12	7-1-13	8.00%
6-30-13	7-1-14	7.50%
6-30-14	7-1-15	7.00%
6-30-15	7-1-16	6.50%
6-30-16	7-1-17	6.25%
6-30-17	7-1-18	6.00%
6-30-18	7-1-19	5.75%
6-30-19	7-1-20	5.50%
6-30-20	7-1-21	5.25%
6-30-21	--	4.90%

NOTE: Effective January 2005, a 5% rate applies to the amount of income derived by a corporation from sources inside a military base. This rate applies to the taxable year in which the corporation locates its operations in a qualified area and to the four succeeding years.

CREDITS:

- **Alternative Fuel Vehicle Manufacturing Investment:** 15% of qualified investment made between 2007 and 2016 to manufacture and assemble alternative fuel vehicles. Credits approved by the Indiana Economic Development Corporation (IEDC). New credits not awarded after December 31, 2016.
- **Biodiesel Production:** \$1.00 per gallon of biodiesel and \$0.02 per gallon of blended biodiesel (petroleum diesel blended with at least 2% biodiesel) produced at an Indiana facility. The total per taxpayer may not exceed \$3 M, but may be increased by the IEDC Board to \$5 M for biodiesel production tax credits. Total biodiesel production and ethanol production tax credits (see below) may not exceed \$50 M for all taxpayers and all taxable years. Repealed effective January 1, 2015.
- **Coal Gasification Technology Investment:** 10% of the first \$500 M in qualified investment in an integrated coal gasification power plant (7% if the investment is in a fluidized bed combustion unit); and 5% of the qualified investment exceeding \$500 M (5% if the investment is in a fluidized bed combustion unit). Credits approved by the IEDC Board.
- **Community Revitalization Enhancement District, Industrial Recovery:** Percent of qualified investments made in these areas as approved by Enterprise Zone Board or IEDC.
- **Economic Development for a Growing Economy:** Incremental income tax withholdings of new or retained employees as approved by the IEDC Board.

- **Enterprise Zone Employment Expense:** Allowed for increased employment expenditures for zone residents. The credit is the lesser of 10% of the increased wages or \$1,500 times the number of eligible employees.
- **Enterprise Zone:** Percent of qualified investment in a business located in a zone or a closed military base as approved by the IEDC.
- **Enterprise Zone Loan Interest:** Allowed for interest received from qualified loans.
- **Ethanol Production:** \$0.125 per gallon of ethanol produced at qualified Indiana facilities. The total allowable credits per taxpayer: (1) may not exceed \$2 M if annual production of grain ethanol is between 40 million and 60 million gallons; (2) may not exceed \$3 M if annual production of grain ethanol is at least 60 million gallons; or (3) is not specified for production of cellulosic ethanol. Total biodiesel production and grain ethanol production tax credits may not exceed \$50 M for all taxpayers and all taxable years. Total cellulosic ethanol production credits may not exceed \$20 M for all taxpayers and all taxable years. Repealed effective January 1, 2015.
- **Headquarters Relocation:** 50% of the costs incurred by an eligible business to relocate its headquarters, division or subdivision principal office, or research center to Indiana.
- **Historic Rehabilitation:** 20% of qualified expenditures as approved by DNR. The maximum statewide credit may not exceed \$450,000 annually. New credits not awarded after June 30, 2016.
- **Hoosier Business Investment:** Up to 10% of qualified nonlogistics business investments directly related to expanding the workforce in Indiana. For logistics investments, the credit equals up to 25% of the additional qualified investment made during the taxable year. The total nonlogistics credit for all taxpayers is capped at \$50 M per year, while the total logistics credit for all taxpayers is capped at \$10 M per year. Credits are approved by the IEDC Board. New credits not awarded after December 31, 2020.
- **Indiana Colleges and Universities:** 50% of the amount of any contributions (up to the lesser of \$1,000 or 10% of the corporate income) to institutions of higher education.
- **Individual Development Account:** 50% of the amount contributed to a fund if contribution is not less than \$100 or more than \$50,000.
- **Natural Gas-Powered Vehicles:** 50% of the difference between the price of the qualified vehicle and a similar vehicle that is powered by a gasoline or a diesel engine, up to \$15,000. The maximum credit per taxpayer is \$150,000 per taxable year. The total amount of credits per year may not exceed the lesser of \$3 M or the sales tax revenue attributable to natural gas purchased to provide public transportation.
- **Neighborhood Assistance:** 50% of amounts used to assist economically disadvantaged areas or to employ, train, or provide technical assistance to individuals who reside in these areas; the maximum is \$25,000. Total tax credits may not exceed \$2.5 M in a fiscal year.
- **New Employers:** 10% of wages paid by a new Indiana business to new qualified employees during the first 24 months of employment. The credit applies to new businesses starting from 2010 to 2016, and employing at least 10 new employees. Credits approved by the IEDC Board. Repealed effective January 1, 2015.
- **Prison Investment:** 50% of any capital investment and 25% of any wages paid by a business that hires adult offenders within correctional facilities; the maximum tax credit per employer is \$100,000. Repealed effective January 1, 2015.

- **Property Taxes Paid by Acute Care For-Profit Hospitals:** 10% of the property taxes paid for the property used as a hospital.
- **Research Expense:** For certain qualified research expenses.
- **Riverboat Building:** 15% of a qualified investment to build or refurbish a riverboat as approved by the IEDC; total amount of credits may not exceed \$1 M per fiscal year. Repealed effective January 1, 2015.
- **School Scholarship Contributions:** 50% of contributions to nonprofit K-12 school scholarship-granting organizations beginning in tax year 2010. Total tax credits may not exceed \$7.5 M per fiscal year in FY 2015, \$8.5 M in FY 2016, and \$9.5 M each fiscal year, thereafter.
- **21st Century Scholars Program:** 50% of the amount of contributions, not to exceed the lesser of the corporation's Adjusted Gross Income Tax liability or \$1,000.
- **Venture Capital Investment:** 20% of annual qualified venture capital investment up to \$500,000 for investment before 2011; and up to \$1M for investment between 2011 and 2016. Total new credits awarded may not exceed \$12.5 M annually. New credits not awarded after December 31, 2020.

EXEMPT ORGANIZATIONS: Businesses subject to the Financial Institutions Tax, international banking facilities, Subchapter S corporations, and federally tax-exempt not-for-profit organizations do not pay the Corporate Adjusted Gross Income Tax.

PROCEDURE: A corporation must make quarterly estimated payments when its estimated annual tax liability exceeds \$2,500. The quarterly payments must equal the lesser of 25% of the corporation's estimated annual tax liability or the annualized income installment calculated for federal tax purposes under the Internal Revenue Code. Quarterly payments are due on the 20th day of April, June, September, and December with the annual return estimate being due on April 15 for a calendar year taxpayer or by the 15th day of the 4th month after the close of the corporation's tax year. If a corporation's estimated average quarterly tax liability exceeds \$5,000, the corporation is required to remit payment by means of electronic fund transfer, by delivery in person, or by courier. Payment shall be made on or before the date the tax is due.

ADMINISTRATION: Corporate Tax Section, Compliance Division, Department of State Revenue

REVENUE:	FY 2012	\$700,296,096
	FY 2013*	\$669,063,896
	FY 2014*	\$764,355,076
	FY 2015	\$777,777,476
	FY 2016**	\$699,192,628

*FY 2013 and FY 2014 revenues may not match the revenue amounts reported by the State Budget Agency (SBA) in the monthly revenue report. DOR deposited certain prior-year revenues in one separate account. Those revenues have been included in the "Other Tax" section of this handbook. SBA reported a portion of those revenues under each tax type.

**FY 2016 revenue does not include \$120,744,643 received from the 2015 tax amnesty program (Fund 1000-19600).

Annual totals for FY 2010 and FY 2011 adjusted for understatement of Corporate Tax Revenues due to DOR internal audit. FY 2011 also reflects \$7 M audit adjustment to Financial Institutions Taxes.

DISTRIBUTION: General Fund.

FINANCIAL INSTITUTIONS TAX

IC 6-5.5

ACCT. NO. 45600-562000;759135

TAXPAYER: Any business which is primarily engaged in the business of extending credit, engaged in leasing that is the economic equivalent of extending credit, or credit card operations. Insurance companies, international banking facilities, federally chartered credit unions, and S corporations are exempt.

TAX BASE: The tax base for financial institutions (except credit unions) is apportioned adjusted gross income with the following adjustments:

Deductions from income include the following:

- Income derived from sources outside the U.S.
- Debt or portion of debt that becomes worthless (in lieu of the federal bad debt deduction).
- Bad debt reserves included in federal income because of accounting method changes.
- Patent-derived income.

Adjustments to income include the following modifications:

- Add federal bad debt deduction.
- Add deduction for taxes based on or measured by income and levied by a state.
- Add federal interest exemption for state and local bonds minus associated expenses disallowed under the IRC.
- Add deduction allowed for net operating losses or net capital losses.
- Adjustments to disallow certain federal bonus depreciation allowances.
- Add amounts attributable to increased Section 179 property deduction limits.
- Add deduction allowed for domestic production activities.
- Add exclusion for income attributable to discharge of certain business debt.
- Add exempt insurance income due to federal treatment of active financing income.
- Add business or trade deduction based on the employment of unauthorized aliens.
- Add deduction for interest income from non-Indiana state and local bonds initially purchased after December 31, 2011.

Credit union adjusted gross income for a taxable year is total transfers to undivided earnings minus dividends for the taxable year after statutory reserves are set aside. The tax base is determined by taking the taxpayer's

- (1) Indiana adjusted gross income or apportioned income; minus
- (2) the taxpayer's deductible Indiana net operating losses as determined under this section; minus
- (3) the taxpayer's apportioned net capital losses in an amount not to exceed the apportioned net capital gains for the taxable year.

RATE:

<u>After</u>	<u>Before</u>	<u>% Rate</u>
--	1/1/14	8.50%
12/31/13	1/1/15	8.00%
12/31/14	1/1/16	7.50%
12/31/15	1/1/17	7.00%
12/31/16	1/1/19	6.50%
12/31/18	1/1/20	6.25%
12/31/19	1/1/21	6.00%
12/31/20	1/1/22	5.50%
12/31/21	1/1/23	5.00%
12/31/22	--	4.90%

CREDITS:	Biodiesel Production*	Headquarters Relocation
	Capital Investment	Hoosier Business Investment
	Coal Gasification Technology	Individual Development Accounts
	Investment	Industrial Recovery
	Community Revitalization	Military Base Recovery
	Enhancement District	Natural Gas-Powered Vehicles
	EDGE	Neighborhood Assistance
	Enterprise Zone Employment	New Employer*
	Expense	School Scholarship Contributions
	Enterprise Zone Loan Interest	Riverboat Building*
	Ethanol Production*	Venture Capital Investment

*Repealed effective January 1, 2015.

PROCEDURE: The corporate income tax laws governing filing returns, making quarterly estimated payments, and other administrative aspects apply to the Financial Institutions Tax.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2012	\$94,212,629
	FY 2013	\$112,806,304
	FY 2014	\$102,391,596
	FY 2015	\$125,795,369
	FY 2016*	\$120,198,273

*FY 2016 revenue does not include \$185,230 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: (1) Local units of government are guaranteed revenues equal to:

- (a) the amount received by the taxing unit under the former Financial Institution Taxes in 1989; minus
 - (b) the amount to be received by the taxing unit in the year of the distribution from property taxes attributable to personal property of banks.
- (2) The remaining revenue collected is deposited in the General Fund.
- (3) A portion of the local revenue described in (1) is recaptured by the state. The amount recaptured equals the FIT distribution that would have been based on property tax levies that were assumed by the state in 2009.

P.L. 205-2013 requires that starting FY 2014 the total amount of FIT distributions to local entities in a fiscal year will be equal to 40% of the total FIT revenue collected during the preceding state fiscal year. It also removed the recapture.

	<u>Local Units</u>	<u>General Fund</u>	<u>Recapture Amt</u>
FY 2012	\$33,988,510	\$48,233,472	\$11,990,647
FY 2013	\$32,633,725	\$68,354,690	\$11,817,889
FY 2014	\$45,918,705	\$56,213,312	\$259,579
FY 2015	\$40,956,638	\$84,838,731	\$0
FY 2016	\$50,318,148	\$69,880,125	\$0

INSURANCE TAXES

Premium Tax, IC 27-1-18-2

ACCT. NO. 11900-417210;

Fire Insurance Tax, IC 22-12-6-5

37720-417220

TAXPAYER:

Premium Tax: Insurance companies not organized under the laws of Indiana but doing business here and domestic insurance companies.

Fire Insurance Tax: All insurance companies, domestic and foreign, selling fire insurance in Indiana.

TAX BASE:

Premium Tax: Gross premiums received by insurance companies on (1) insurance policies covering risks within the state during the year or (2) insurance policies made, written, or renewed during the year on marine or transportation risks; minus deductions for reinsurance premiums, dividends paid to resident insureds, and premiums returned.

Fire Insurance Tax: Gross premiums written on fire risks in Indiana minus reinsurance premiums and premiums returned.

RATE: Premium Tax: 1.3%

Fire Insurance Tax: 0.5%

CREDITS:	Alternative Fuel Vehicle	Headquarters Relocation
	Manufacturing Investment	Hoosier Business Investment
	Biodiesel Production*	Indiana Comprehensive Health
	Capital Investment	Insurance Association
	Coal Gasification Technology	Indiana Insurance Guaranty
	Investment	Association
	Community Revitalization	Industrial Recovery
	Enhancement District	Military Base Recovery
	EDGE	Natural Gas-Powered Vehicles
	Energy-Saving Appliances	New Employer*
	Enterprise Zone Employment	Riverboat Building*
	Expense	School Scholarship
	Enterprise Zone Loan Interest	Contributions
	Ethanol Production	Venture Capital Investment

*Repealed effective January 1, 2015.

PROCEDURE: Premium Tax: Quarterly estimated returns filed with the Department of Insurance.

Fire Insurance Tax: Paid to the Department on or before March 2.

ADMINISTRATION: Financial Records, Dept. of Insurance

REVENUE:	Premium Tax	Fire Insurance Tax
FY 2012	\$203,122,596	\$4,296,812
FY 2013	\$207,774,580	\$4,497,344
FY 2014	\$218,484,564	\$4,587,708
FY 2015	\$216,271,575	\$4,834,776
FY 2016	\$230,035,310	\$4,989,058

DISTRIBUTION: Premium Tax: State General Fund.
Fire Insurance Tax: Fire & Building Services Fund.

UTILITY RECEIPTS TAX

IC 6-2.3 ACCT. NO. 10850-411240

TAXPAYER: Transactions of all entities providing the retail sale of utility services in Indiana.

TAX BASE: Domestic and foreign corporations' total gross receipts from all utility services consumed within Indiana regardless of the point of generation or transmission across state lines. Utility service means the furnishing of any of the following: electrical energy; natural gas used for heat, light, cooling, or power; water; steam; sewage; or telecommunication services.

Taxable receipts include the following: the retail sale of utility services for consumption; judgments or settlements as compensation for lost retail sales; sales to a reseller if the utility is used in hotels, mobile home parks, or marinas; sales of water or gas to another for rebottling; installation, maintenance, repair, equipment, or leasing services provided to a commercial or domestic consumer that are directly related to the delivery of utility services; and all other receipts not segregated between retail and nonretail transactions.

DEDUCTIONS AND EXEMPTIONS:

- Sales to the U.S. government.
- Sales, taxation of which is prohibited by the U.S. Constitution.
- Sales by certain government and nonprofit entities.
- Sales by commercial hotels, mobile home parks, and marinas.
- Certain sales of utility services between members of a controlled group of corporations or an affiliated group.
- The first \$1,000 of taxable income.
- Bad debt, if gross receipts are reported on an accrual basis.
- A depreciation deduction for resource recovery systems used to dispose of solid or hazardous waste if the federal government allows a similar deduction.
- Payments for the return of containers.
- Receipts exempt under the Mobile Telecommunications Sourcing Act.

CREDITS:

- Coal Gasification Technology Investment

EXEMPT ORGANIZATIONS: Conservancy districts; regional water, sewage, or solid waste districts; nonprofit corporations formed solely for the purpose of supplying water and/or sewer services to the public; county or joint solid waste management districts; county onsite waste management districts.

TAX RATE: 1.4%

PROCEDURE: A taxpayer must make quarterly estimated payments when the taxpayer's estimated annual tax liability exceeds \$2,500. The quarterly payments must equal at least 25% of the estimated tax due. Quarterly payments are due on the 20th day of April, June, September, and December with the annual return due on April 15 for a calendar year taxpayer. If a taxpayer's estimated average quarterly tax liability exceeds \$5,000, the taxpayer is required to remit payment by means of electronic fund transfer, by delivery in person, or by courier. Payment shall be made on or before the date the tax is due.

ADMINISTRATION: Corporate Tax Section, Compliance Tax Division, Department of State Revenue

REVENUE:	FY 2012	\$201,016,866
	FY 2013	\$215,467,972
	FY 2014	\$219,406,900
	FY 2015	\$218,597,068
	FY 2016*	\$207,762,232

*FY 2016 revenue does not include \$98 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: General Fund

UTILITY SERVICES USE TAX

IC 6-2.3-5.5

ACCT. NO. 10850-411230

TAXPAYER: Consumers of utility services in Indiana. The person who consumes utility services is personally liable for the tax.

TAX BASE: The tax is measured by the gross consideration received by the seller from the sale of the following: electrical energy; natural gas used for heat, light, cooling, or power; water; steam; sewage; or telecommunication services.

DEDUCTIONS AND EXEMPTIONS: The retail consumption of utility services is exempt from this tax if:

- The transaction is taxable under the Utility Receipts Tax, and the Utility Receipts Tax has been paid.
- The transaction is exempt from the Utility Receipts Tax.
- The receipts are not taxable under the Utility Receipts Tax.
- The receipts are deductible under the Utility Receipts Tax.

CREDITS: A person is entitled to a credit against the Utility Services Use Tax equal to the amount, if any, of Utility Services Use Tax paid to another state.

Payment of a general sales tax, purchase tax, or use tax to another state does not qualify for a credit.

TAX RATE: The same rate as the Utility Receipts Tax, currently 1.4%.

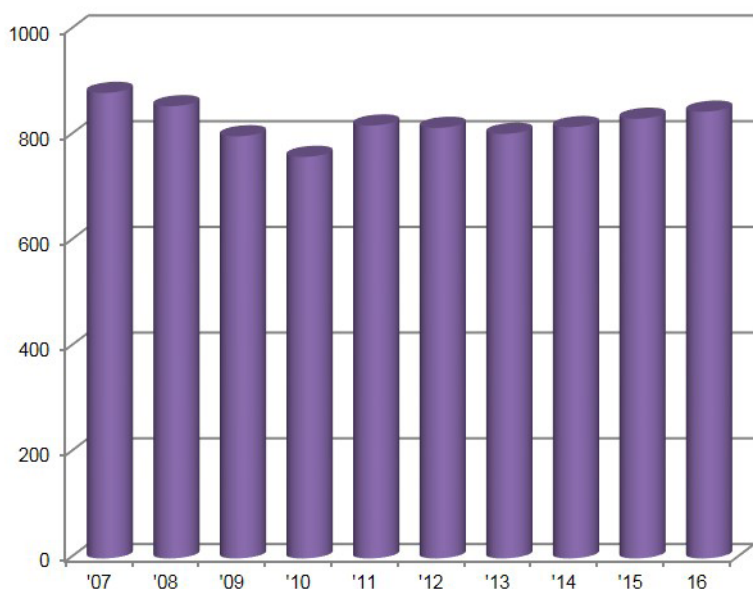
PROCEDURE: The Utility Services Use Tax is paid by the consumer by the 30th day after the end of the month in which the utility services were purchased. The consumer is required to file a return even if no tax is due. A seller may elect to register with the Department of State Revenue to collect the tax on behalf of the consumer. A seller is required to remit all Utility Services Use Tax collected by the 30th day after the end of the month in which the utility services were sold.

ADMINISTRATION: Corporate Tax Section, Compliance Tax Division, Department of State Revenue.

REVENUE:	FY 2012	\$9,264,867
	FY 2013	\$8,743,620
	FY 2014	\$14,084,704
	FY 2015	\$12,453,417
	FY 2016	\$7,213,956

DISTRIBUTION: General Fund

**Revenue from Fuel Taxes
Fiscal Years 2007-2016
(Millions of Dollars)**



FUEL TAXES

Gasoline Tax, IC 6-6-1.1
 Special Fuel Tax, IC 6-6-2.5
 Motor Carrier Fuel Tax, IC 6-6-4.1
 Inventory Tax, IC 6-6-1.1-209
 Motor Carrier Surcharge Tax, IC 6-6-4.1-4.5
 Alternative Fuel Decals, IC 6-6-2.1
 Marine Fuel Tax, IC 6-6-1.1
 Aviation Fuel Tax, IC 6-6-13

HISTORY OF FUEL TAX RATES:

Gasoline Tax (IC 6-6-1.1)

1943 - \$0.04 per gal.
 1957 - \$0.06 per gal.
 1969 - \$0.08 per gal.
 1980 - Average price times 8% (maximum rate \$0.12 per gal.)
 1981 - Average price times 8% (maximum rate \$0.14 per gal.)
 1982 - 10% of average price up to \$1.00 plus 8% of price above \$1.00 with a maximum rate of \$0.14 per gal. (Rate equaled \$0.111 per gallon for these years)
 1985 - \$0.14 per gal.
 1988 - \$0.15 per gal.
 2002 - \$0.18 per gal., effective January 1, 2003

Special Fuel Tax (IC 6-6-2.5)

1943 - \$0.04 per gal.

1957 - \$0.06 per gal.

1969 - \$0.08 per gal.

1980 - taxed same as Gasoline Tax

1985 - \$0.15 per gal.

1988 - \$0.16 per gal.

Motor Carrier Fuel Use Tax (IC 6-6-4.1)

1982 - taxed same as Gasoline Tax

1985 - taxed same as Special Fuel Tax

Motor Carrier Surcharge Tax (IC 6-6-4.1-4.5)

1985 - \$0.08 per gal.

1988 - \$0.11 per gal.

Oil Inspection Fee (IC 16-44-2-18)

1993 - \$0.0008 per gal.

1997 - \$0.008 per gal.

2005 - \$0.01 per gal. (includes special fuel)

Gasoline and special fuel distributors (with some exceptions) are charged a \$0.01 per gallon Oil Inspection Fee. Revenues from this fee are deposited into the Petroleum Underground Storage Tank Excess Liability Trust Fund and are not listed below under fuel tax revenues. See IC 16-44-2-18 or the section on the Oil Inspection Fee in this handbook for more information.

Aviation Fuel Tax (IC 6-6-13)

2013 - \$0.10 per gal.

REVENUE: Total Gasoline and Fuel Use Tax Revenues are as follows:

FY 2012	\$814,819,517
FY 2013	\$803,374,814
FY 2014	\$816,050,553
FY 2015	\$832,006,542
FY 2016	\$845,384,339

DISTRIBUTION:

	<u>Funds Receiving Revenue*</u>	<u>% of Total Revenue</u>
State Highway Fund		51.6%
Local Distributions		39.7%
State Highway Road Construction and Improvement Fund (Bonding)		7.4%
Motor Carrier Regulation Fund		1.2%
Fish and Wildlife Fund		0.2%
Total		<u>100.00%</u>

*Does not include all sources of transportation funding, but rather only motor fuel revenue. Percentages may not sum due to rounding.

GASOLINE TAX

IC 6-6-1.1

ACCT. NO. 41910-414200; 41930-414200
30124-414200; 414600; 30512-414300;
42215-414200; 50510-414200; 418890

TAXPAYER: Licensed gasoline distributors who are the first to receive the gasoline in the state. The tax is added to the selling price.

TAX BASE: All invoiced gallons of gasoline received less any authorized deductions.

RATE: The current rate of tax per gallon is \$0.18.

PROCEDURE: Licensed distributors make monthly payments based on invoiced gallons received minus a 1.6% distributor allowance to cover evaporation, shrinkage, losses, and collection expenses. Information reports and tax payments are due (or must be postmarked) by the 20th day of each month.

EXEMPTIONS: Gasoline sold to a person who has been issued an exemption permit and who operates either an airport where gasoline is sold for the exclusive purpose of propelling aircraft engines or a marine facility, except a taxable marine facility, where gasoline is sold for the exclusive purpose of propelling motorboat engines. Gasoline exported from Indiana to another state, territory, foreign country, or other jurisdiction. Gasoline sold to the U.S. government, an agency of the U.S. government, or an instrumentality of the U.S. government. Gasoline used by a licensed distributor for any purpose other than the generation of power for the propulsion of motor vehicles upon public highways. Gasoline received by a licensed distributor and thereafter lost or destroyed except by evaporation shrinkage or unknown cause while the distributor is still the owner. Gasoline sold to a post exchange or other concessionaire on a federal reservation within Indiana.

REFUNDS: A consumer is entitled to a refund of Gasoline Tax paid on gasoline purchased or used for operating stationary gas engines, equipment mounted on motor vehicles whether or not operated by the engine propelling the motor vehicle, a tractor used for agricultural purposes, implements of husbandry as defined in IC 9-13-2-77, motorboats or aircraft, cleaning or dyeing, operating a taxicab as defined in IC 6-6-1.1, local transit systems which qualify under IC 6-6-1.1-902, other commercial use, except propelling motor vehicles operated in whole or in part on an Indiana public highway, and gasoline in excess of 100 gallons which is lost or destroyed. Consumers may claim a Gasoline Tax refund by filing a refund claim (Form GR-4136) within three years from the date the gasoline was purchased.

PENALTY: Persons who fail to file a monthly report or pay the full amount of tax shown on their report on or before the due date are subject to a penalty of 10% of the tax due and interest at the current rate. In addition, a civil penalty of \$100 per violation is due for failure to file a report or for filing an incomplete report.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2012	\$534,704,488
	FY 2013	\$529,619,800
	FY 2014	\$527,290,132
	FY 2015	\$540,082,544
	FY 2016	\$556,824,109

*FY 2016 revenue does not include \$2,073 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: The Gasoline Tax revenue is distributed in the following manner:

- 1/9 of the total tax collected is deposited into the State Highway Road Construction and Improvement Fund (Bonding).
- 1/18 of the total tax collected is deposited into the State Highway Fund (INDOT).
- 1/18 of the total tax collected is deposited into the Gas Tax Fund for later distribution through the Motor Vehicle Highway Account formula (effective January 1, 2003).
- \$25 M is deposited into the Special Distribution Account, 60% of which is distributed to local units and 40% is distributed to the State Highway Fund (INDOT).
- Of the remainder, 75% is deposited into the Motor Vehicle Highway Account. The remaining 25% is deposited into the Highway Road and Street Fund, 55% of which is deposited into the State Highway Fund and 45% is deposited into the Local Road and Street Account.

MARINE FUEL TAX

IC 6-6-1.1

ACCT. NO. 39745-414200

TAXPAYER: Licensed gasoline distributors who are the first to receive gasoline in the state. The tax is added to the selling price.

TAX BASE: Total gallons of gasoline sold to a taxable marine facility defined as a marina located on an Indiana lake.

RATE: The rate of tax per gallon of gasoline sold is \$0.18.

PROCEDURE: Licensed distributors make monthly payments based on invoiced gallons received minus a 1.6% allowance to cover evaporation, shrinkage, losses, and collection expenses. Information reports and tax payments are due by the 20th day of each month. The total amount of gasoline sold to taxable marine facilities during the month is identified on the distributor's monthly report. The total tax paid each month as a result of these sales is then transferred into the Fish and Wildlife Fund of the Department of Natural Resources.

EXEMPTIONS: Gasoline sold to a person who has been issued an exemption permit and who operates a marine facility, except a taxable marine facility, and sells gasoline at that facility for the exclusive purpose of propelling motorboat engines.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2012	\$143,416
	FY 2013	\$102,512
	FY 2014	\$117,745
	FY 2015	\$98,463
	FY 2016	\$105,662

DISTRIBUTION: Fish and Wildlife Fund.

MOTOR CARRIER FUEL USE TAX

IC 6-6-4.1

ACCT. NO. 50510-414400

TAXPAYER: A carrier who operates or causes to be operated a commercial motor vehicle on any highway in Indiana.

TAX BASE: The total amount of motor fuel consumed by commercial motor vehicles operated by a carrier in its operations on highways in Indiana. The tax imposed does not apply to that portion of motor fuel used to propel equipment mounted on a motor vehicle having a common reservoir for locomotion on the highway and the operation of such equipment.

RATE: The rate of tax per gallon is \$0.16.

PROCEDURE: The tax is reconciled quarterly by the carrier to the Department on or before the last day of the month immediately following the quarter. The tax is based on the amount of fuel consumed in Indiana. The amount of motor fuel consumed by a carrier is the total amount of motor fuel consumed in its entire operations within and without Indiana multiplied by a fraction, the numerator of which is the total number of miles traveled in Indiana, and the denominator of which is the total number of miles traveled within and without Indiana. If no records show the total number of miles traveled, it is presumed that one gallon is consumed for every four miles traveled.

EXEMPTIONS: Motor vehicles operated by the state, a subdivision of the state, the United States, or an agency of states; a school bus operated on behalf of a state or political subdivision of a state; a vehicle used in casual or charter bus operations; vehicles registered as farm vehicles by the Bureau of Motor Vehicles or under a similar law of another state; trucks with dealer registration plates; and an intercity bus as defined in IC 9-13-2-83.

CREDITS: A carrier is entitled to a credit against the tax if the carrier, or lessor operating under the carrier's annual permit, has paid the Gasoline or Special Fuel Tax on the motor fuel purchased in Indiana, consumed the fuel outside Indiana and paid a gasoline, special fuel, or road tax with respect to the fuel in one or more other states or jurisdictions.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2012	\$540,262
	FY 2013	\$488,510
	FY 2014	\$433,084
	FY 2015	\$315,156
	FY 2016	\$422,472

DISTRIBUTION: State Highway Fund.

MOTOR CARRIER SURCHARGE TAX

IC 6-6-4.1-4.5

ACCT. NO. 50520-414600;
32810-414600; 30124-427439

TAXPAYER: A carrier who operates or causes to be operated a commercial motor vehicle on any highway in Indiana.

TAX BASE: The total amount of motor fuel consumed by commercial motor vehicles operated by a carrier in its operations on highways in Indiana. The tax imposed does not apply to that portion of motor fuel used to propel equipment mounted on a motor vehicle having a common reservoir for locomotion on the highway and the operation of such equipment.

RATE: The rate of tax is \$0.11 per gallon. This tax is in addition to any other motor fuel tax imposed.

PROCEDURE: The tax is paid quarterly by the carrier to the Department on or before the last day of the month immediately following the quarter. The amount of motor fuel consumed by a carrier is the total amount of motor fuel consumed in its entire operations within and without Indiana multiplied by a fraction, the numerator of which is the total number of miles traveled in Indiana, and the denominator is the total number of miles traveled within and without Indiana. If no records show the total number of miles traveled, it is presumed that one gallon is consumed for every four miles traveled.

EXEMPTIONS: Motor vehicles operated by the state, a subdivision of the state, the United States, or an agency of states; a school bus operated on behalf of a state or political subdivision of a state; a vehicle used in casual or charter bus operations; vehicles registered as farm vehicles by the Bureau of Motor Vehicles or under a similar law of another state; trucks with dealer registration plates; and an intercity bus as defined in IC 9-13-2-83.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2012	\$95,690,049
	FY 2013	\$103,547,462
	FY 2014	\$109,090,248
	FY 2015	\$100,763,822
	FY 2016	\$100,162,396

DISTRIBUTION: 45.5% is deposited into the State Highway Fund, 45.5% is deposited into the Motor Vehicle Highway Account, and 9% is deposited into the Motor Carrier Regulation Fund administered by the Department.

MOTOR FUEL INVENTORY TAX

IC 6-6-1.1-209;
6-6-2.5-29

ACCT. NO. 41910-414500; 30124-414500;
50510-414500; 42215-414500

TAXPAYER: Persons having title to gasoline and authorized unlicensed dealers who have special fuel in their taxable storage facilities held for resale on the effective date of an increase in the Gasoline or Special Fuel Tax rates are subject to the Inventory Tax.

TAX BASE: Gallons of gasoline or special fuel held for resale.

RATE: The tax rate is equal to the difference of the increased license tax rate minus the previous license tax rate.

PROCEDURE: Persons subject to the tax take inventory of the gallonage in storage on the day a tax rate change takes effect. The person reports the gallonage on forms provided by the Department of State Revenue and pays the tax within 30 days of the inventory date.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2012	\$0
	FY 2013	\$0
	FY 2014	\$0
	FY 2015	\$0
	FY 2016	\$0

DISTRIBUTION: Same as Gasoline Tax and Special Fuel Tax.

NOTE: The Inventory Tax is imposed only when there is an increase in the Gasoline Tax or the Special Fuel Tax. The Gasoline Tax last was increased to \$0.18 per gallon, effective January 1, 2003.

SPECIAL FUEL TAX

IC 6-6-2.5

ACCT. NO. 41920-414200; 50510-414300; 414600;
30124-414300; 414400

TAXPAYER:* Licensed special fuel suppliers who sell special fuel (diesel, biodiesel, and natural gas products) from a terminal rack located in Indiana, licensed permissive suppliers who sell special fuel for import into Indiana, or persons who purchase special fuel tax-exempt and subsequently use the fuel in a taxable manner. Owners of motor vehicles registered in Indiana that utilize an alternative fuel decal.

TAX BASE:* Special fuel or natural gas products (CNB and LNG) sold or used in producing or generating power for propelling motor vehicles, except fuel used for nonhighway purposes; used as heating oil; or in trains. Motor vehicles propelled by alternative fuel (LPG) must obtain an alternative fuel decal for the motor vehicle and pay an annual fee.

*Legislation was passed in 2013 and again in 2014 to make changes to the Special Fuel Tax and Alternative Fuel decals. However, taxpayer, tax base, and amounts reflected here do not include any implementation of this legislation due to implementation delay. Information for FY 2015 will include natural gas products (CNG and LNG) as special fuels as well as a re-instated alternative fuel decal that only applies to LPG vehicles.

RATE: The rate of tax per gallon of special fuel is \$0.16. The fee schedule for alternative fuel decals is the following:

	Vehicle Category	Rate Schedule If Purchased During			
		Apr-June	July-Sept	Oct-Dec	Jan-Mar
1.	A passenger motor vehicle, truck, or bus, the declared gross weight of which is equal to or less than 9,000 lbs.	\$100.00	\$75.00	\$50.00	\$25.00
2.	A recreational vehicle	\$100.00	\$75.00	\$50.00	\$25.00
3.	A truck or bus, the declared gross weight of which is greater than 9,000 lbs. but equal to or less than 11,000 lbs.	\$175.00	\$131.25	\$87.50	\$43.75
4.	An alternative fuel delivery truck powered by alternative fuel, the declared gross weight of which is greater than 11,000 lbs.	\$250.00	\$187.50	\$125.00	\$62.50
5.	A truck or bus, the declared gross weight of which is greater than 11,000 lbs., except an alternative fuel delivery truck	\$300.00	\$225.00	\$150.00	\$75.00
6.	A tractor designed to be used with a semitrailer	\$500.00	\$375.00	\$250.00	\$125.00

Only one fee is required to be paid per motor vehicle per year. The annual fee may be prorated on a quarterly basis if application is made after June 30 of a year and the motor vehicle is newly converted to alternative fuel, purchased, or registered in Indiana.

PROCEDURE: Licensed special fuel suppliers and permissive suppliers must file their monthly information reports and tax payments by the 15th day of each month. Persons who purchase special fuel tax-exempt and subsequently use the fuel in a taxable manner must file quarterly reports and tax payments by the 15th day of the month following the end of the quarter.

EXEMPTIONS: Special fuel sold by a supplier to a licensed exporter for export from Indiana to another state or country to which the exporter is specifically licensed to export; exports by a supplier; exports for which the destination state special fuel tax has been paid to the supplier and proof of export is available in the form of a destination state bill of lading; special fuel sold to the United States or agency or instrumentality thereof; special fuel sold to a post exchange or other concessionaire on a federal reservation in Indiana; special fuel sold to a public transportation corporation established under IC 36-9-4 and used for the transportation of persons for compensation within the territory of the corporation; special fuel sold to a public transit department of a municipality and used for the transportation of persons for compensation within a service area no part of which is more than five miles outside the corporate limits of the municipality; special fuel sold to a common carrier of passengers, including a business operating a taxicab (as defined in IC 6-6-1.1-103(l)) and used by the carrier to transport passengers within a service area that is not larger than one county and counties contiguous to that county; the portion of special fuel used to operate equipment attached to a motor vehicle if the fuel was placed into the fuel supply tank of a motor vehicle that has a common fuel reservoir for travel on a highway for the operation of equipment; and special fuel used for nonhighway purposes, used as heating

oil, or in trains. Special fuel exempt for nonhighway purposes, as heating oil, or in trains, shall have dye added to it at or before the time of withdrawal from a terminal or refinery rack.

REFUNDS: Either an end seller or end user may obtain a refund for tax paid on undyed special fuel subsequently used in a nontaxable manner. In order for the end seller to obtain a claim for refund, the seller must receive a properly completed SFT-E exemption certificate from each end user and submit a properly completed SF-1932 claim for refund form to the Special Tax Division. In order for the end user to obtain a claim for refund, the user is not permitted to file a claim for a refund for the same sale or purchase of special fuel.

Indiana participates in the International Fuel Tax Agreement (IFTA). According to IFTA, motor carriers pay motor fuel taxes in the state or jurisdiction in which the fuel is consumed rather than purchased. Payments to other IFTA jurisdictions for motor fuel tax revenue on motor fuels purchased in Indiana but consumed in other jurisdictions are paid out of the Motor Vehicle Highway Account and represent a large portion of total Special Fuel refunds each year.

PENALTY: Persons who fail to file monthly reports or pay the full amount of tax due shown on their reports on or before the due date must pay either a 10% penalty or \$5.00, whichever is greater.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:*	FY 2012	\$183,741,302
	FY 2013	\$169,616,566
	FY 2014	\$177,617,457
	FY 2015	\$189,026,276
	FY 2016**	\$186,164,458

*Revenue amounts include fee revenues from alternative fuel decals (IC 6-6-2.1).
**FY 2016 revenue does not include \$124,087 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: The first \$25 M is distributed 60% to local units and 40% to the Department of Transportation. The remainder is deposited 75% to the Motor Vehicle Highway Account and 25% to the Highway, Road, and Street Fund.

AVIATION FUEL TAXES

IC 6-6-13 ACCT. NO. 10850-413350

TAXPAYER: Aviation fuel retailers. The tax is added to the price of the fuel.

TAX BASE: Gasoline, other synthetic fuel, or jet fuel used to power aircraft.

RATE: The rate of tax per gallon of aviation fuel sold is \$0.10.

PROCEDURE: A retailer shall remit revenue for a particular month by the 16th day of the following month. Retailers who properly submit the tax retain a 1.6% collection allowance.

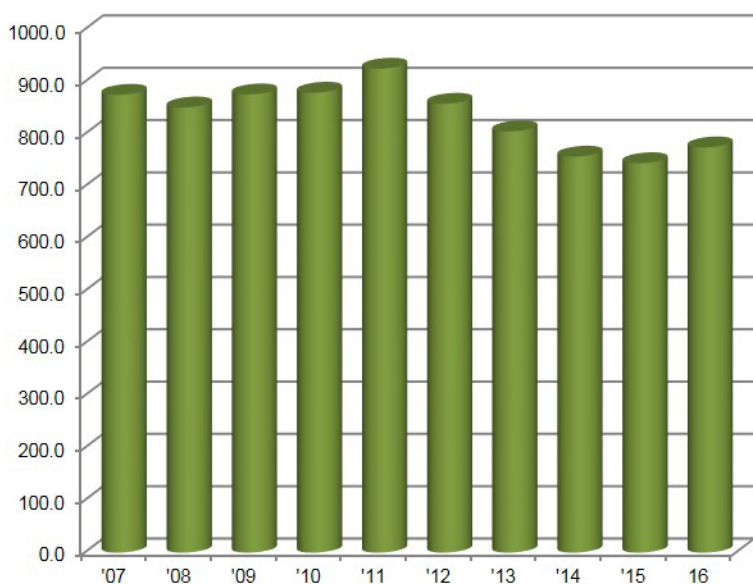
EXEMPTIONS: Aviation fuel used by federal government agencies, the state of Indiana, the Air National Guard, or a common carrier of passengers or freight are exempt from the tax.

ADMINISTRATION: Department of State Revenue

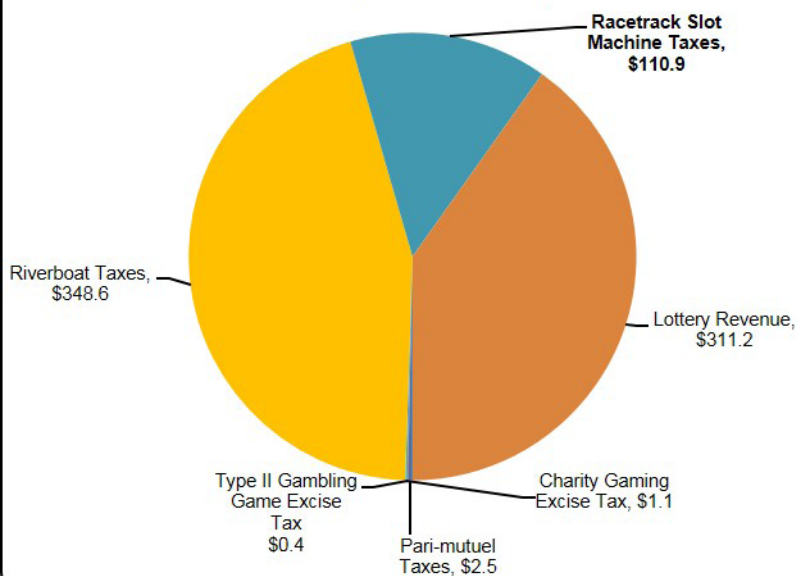
REVENUE:	FY 2014	\$1,501,887
	FY 2015	\$1,720,281
	FY 2016	\$1,705,242

DISTRIBUTION: General Fund

State Revenue from All Gaming Sources
Fiscal Years 2007-2016
 (Millions of Dollars)



State Gaming Revenue Mix
FY 2016
 (Millions of Dollars)



RIVERBOAT ADMISSION TAX

IC 4-33-12

ACCT. NO. 18810-415200 through 18910-415200

TAXPAYER: A person or organization that holds an owner's license for riverboat gambling operations or the operating agent of the French Lick Casino.

TAX BASE: Admissions (1) to a riverboat gaming excursion if the riverboat does not implement flexible scheduling; (2) through the turnstile to a riverboat if the riverboat implements flexible scheduling; or (3) through the turnstile to the French Lick Casino.

RATE: \$3 per admission, whether paid or unpaid. (Prior to July 1, 2010, the tax was \$4 per admission to the French Lick Casino).

ADMINISTRATION: Department of State Revenue

REVENUE: See table on next page.

DISTRIBUTION: The Department of State Revenue deposits Admission Tax revenue in the state General Fund. Revenue from the Admission Tax is distributed quarterly.

The annual amount distributed to each state agency and local unit listed in the table below is equal to the FY 2002 distribution. However, the distribution to the Lake County Convention and Visitor's Bureau is equal to \$1,582,992 (90% of the FY 2002 distribution). The remaining 10%, equal to \$175,888, is to be distributed to the Northwest Indiana Law Enforcement Training Center. The annual distribution amount for each state agency and local unit is guaranteed with a supplemental distribution from revenue from the Riverboat Wagering Tax. Starting FY 2014, the supplemental distribution is capped at \$48 M. P.L. 233-2007 provided for the replacement of the Admissions Tax distribution to the Indiana Horse Racing Commission. Replaced Admissions Tax revenue is distributed to the state General Fund.

Admission Tax revenue from the French Lick Casino is to be distributed as follows.

Distributions of Admission Tax collected on or after July 1, 2010, are:

- 29.33% to Orange County
- 6.67% to Orleans
- 6.67% to Paoli
- 26.67% divided equally between French Lick and West Baden Springs
- 30.66% to the IEDC

The Admission Tax distribution cap and guarantee that apply to the other riverboats do not apply to the French Lick Casino.

P.L. 255-2015 repealed the French Lick Casino admissions tax effective July 1, 2015.

REVENUE:

	<u>Date*</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
Ameristar/ East Chicago^	4/18/1997	\$8,139,432	\$7,184,295	\$7,388,799	7,201,875
Belterra/ Switzerland Co.	10/27/2000	4,507,113	3,705,198	3,422,106	3,468,735
Blue Chip/ Michigan City	8/22/1997	7,170,531	6,824,973	7,156,536	7,201,788
Tropicana/ Evansville	12/8/1995	3,406,668	3,360,831	3,446,229	3,594,044
French Lick/ Orange Co.	11/1/2006	2,905,602	2,515,729	2,566,698	41,949
Hollywood/ Lawrenceburg	12/13/1996	8,372,403	5,616,291	4,760,347	4,671,117
Horseshoe/ Hammond	6/29/1996	14,736,708	13,340,917	12,338,596	11,514,194
Horseshoe-S. Indiana/ Harrison Co.	11/20/1998	6,484,926	6,285,603	5,852,361	5,757,411
Majestic Star I/ Gary^	6/11/1996	3,925,458	3,445,521	2,948,148	2,761,187
Majestic Star II/ Gary^	6/11/1996	3,925,458	3,445,521	2,959,770	2,759,511
Rising Star/ Rising Sun	10/4/1996	<u>3,146,904</u>	<u>2,465,724</u>	<u>2,167,626</u>	<u>2,316,114</u>
Total		\$66,721,203	\$58,190,603	\$55,007,216	\$51,287,925

*First day of full-time operation

^Ameristar, formerly Resorts and Harrah's; Rising Star formerly Grand Victoria; Majestic Star II, formerly Trump; Horseshoe-S. Indiana, formerly Caesars; Hollywood, formerly Argosy; Tropicana, formerly Casino Aztar.

DISTRIBUTION: See following page.

	FY 2013			FY 2014			FY 2015			FY 2016		
	Supplemental (for FY 2012 shortages)		Actual	Supplemental (for FY 2013 shortages)		Actual	Supplemental (for FY 2014 shortages)		Actual	Supplemental (for FY 2015 shortages)		Actual
State General Fund	N/A	\$14,418,750		N/A	\$12,384,314		N/A	\$11,512,337		\$0	\$11,164,479	
IEDC	N/A	893,990		N/A	801,255		N/A		774,159	0	0	0
Indiana Horse Racing Comm.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0	0
Mental Health, Division of	1,829,253	2,218,233		1,967,127	1,905,248		2,042,536	1,771,100		2,042,536	1,717,605	
State Fair Commission	2,743,907	3,327,383		2,950,721	2,857,901		3,063,835	2,656,677		3,063,835	2,576,414	
West Baden Sprgs Hist. Hotel												
Preserv.& Maint. Fund	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0	0
Dearborn County	3,751,566	3,056,817		4,391,632	2,017,028		4,865,494	1,605,866		4,467,023	1,565,846	
Dearborn Co. Conv. & Vis. Bur.	375,153	305,679		439,159	201,701		486,545	160,585		446,698	156,584	
East Chicago	3,194,187	2,753,668		3,228,646	2,411,350		3,198,888	2,449,519		2,965,028	2,422,362	
Evansville	893,462	1,151,923		974,748	1,121,845		900,128	1,153,622		890,891	1,155,561	
French Lick	N/A	388,825		N/A	348,491		N/A	336,706		0	0	0
Gary	3,420,489	2,688,947		3,623,455	2,413,698		3,492,479	2,056,626		3,434,429	1,845,972	
Hammond	0	5,220,276		73,962	4,541,583		674,232	4,205,685		1,513,224	3,901,590	
Harrison County	7,080,425	4,411,874		7,068,621	4,218,754		6,505,104	3,962,064		6,082,235	3,874,147	
Harrison Co.Conv. & Vis. Bur.	354,018	220,592		353,428	210,936		325,252	198,101		304,109	193,707	
Lake County	6,614,676	10,662,891		6,926,063	9,366,630		7,365,599	8,711,830		7,912,682	8,169,924	
Lake Co. Conv. & Vis. Bur.	595,310	959,661		623,330	842,998		662,890	784,065		712,131	735,293	
LaPorte County	1,425,917	2,408,036		1,501,237	2,289,827		1,450,708	2,371,365		1,513,464	2,417,610	
LaPorte Co. Conv & Vis. Bur.	142,590	240,801		150,122	228,981		145,070	237,134		151,345	241,760	
Lawrenceburg	3,751,566	3,056,817		4,391,632	2,017,028		4,865,494	1,605,866		4,467,023	1,565,846	
Michigan City	1,425,917	2,408,036		1,501,237	2,289,827		1,450,708	2,371,365		1,513,464	2,417,610	
NW Ind. Law Enf. Trng. Acad.	66,151	106,618		69,270	93,657		73,663	87,110		79,130	81,697	
Ohio County	1,334,061	1,134,178		1,503,858	852,007		1,599,934	738,804		1,495,749	764,984	
Ohio Co. Conv. & Vis. Bur.	133,405	113,417		150,384	85,200		159,932	73,880		149,574	76,498	
Orange County	N/A	855,210		N/A	766,498		N/A	740,577		0	0	0
Orange Co. Dev. Commission	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0	0

	FY 2013		FY 2014		FY 2015		FY 2016	
	Supplemental (for FY 2012 shortages)	Actual	Supplemental (for FY 2013 shortages)	Actual	Supplemental (for FY 2014 shortages)	Actual	Supplemental (for FY 2015 shortages)	Actual
Orleans	N/A	194,485	N/A	174,311	N/A	168,416	0	0
Paoli	N/A	194,485	N/A	174,311	N/A	168,416	0	0
Rising Sun	1,334,061	1,134,178	1,503,858	852,007	1,599,934	738,804	1,495,749	764,984
Switzerland County	1,465,597	3,125,503	1,679,205	2,591,881	1,982,261	2,297,286	2,209,239	2,330,185
Switzerland Co. Conv & Vis Bur	73,279	156,274	83,960	129,593	99,112	114,863	110,461	116,509
Vanderburgh County	893,462	1,151,923	974,748	1,121,845	900,128	1,153,622	890,891	1,155,561
Vand. Co. Conv. & Vis. Bur.	89,345	115,191	97,474	112,183	90,012	115,361	89,088	115,556
West Baden Springs	N/A	388,825	N/A	348,491	N/A	336,706	0	0
Total	\$42,987,799	\$69,463,488	\$46,227,876	\$59,771,378	\$48,000,000	\$55,658,518	\$48,000,000	\$51,528,284

NOTE: The sum of distributions will not equal revenue due to the timing of distributions.

NOTE: Prior to September 15th each year, money is distributed from the General Fund to the local units and state agencies receiving Admission Tax distributions listed in the table to pay shortages in actual distributions during the preceding fiscal year. Starting FY 2014, the supplemental distribution is capped at \$48 M.

NOTE: Starting FY 2016, IC 4-33-12 requires that \$14 M in total distributions to Lake County, Gary, Hammond, and East Chicago be directly distributed to Northwest Regional Development Association (RDA). A portion of the distributions shown above for these units were transferred to the RDA to meet these requirements. Per IC 6-3.1-20-7, a portion of distribution shown above were also withheld from Lake County, Gary, East Chicago, and Hammond to pay the state General Fund for Lake County Residential Income Tax Credit.

RIVERBOAT WAGERING TAX

IC 4-33-13

ACCT. NO. 36950-415300 through 37050-415300

TAXPAYER: A person or organization that holds an owner's license for riverboat gambling operations; or the operating agent of the French Lick Casino.

TAX BASE: Adjusted gross receipts (AGR), which are wagers minus winnings and uncollectible receivables.

RATE: (1) 22.5% of adjusted gross receipts if the riverboat does not implement flexible scheduling; (2) the riverboat is subject to graduated tax rates presented in the table below if the riverboat implements flexible scheduling; or (3) the French Lick Casino is subject to the graduated tax rate presented in the table below.

P.L. 229-2013 allowed gaming licensees to deduct AGR attributable to free-play wagering at any time during the year. The total amount deducted by a licensee for free play may not exceed \$2.5 M in FY 2013 and \$5 M annually in FY 2014 through FY 2016. P.L. 255-2015 made the free play deduction permanent and increases it from \$5 M to \$7 M for FY 2016 and thereafter.

P.L. 255-2015 made the free play deduction permanent and increased it from \$5 M to \$7 M for FY 2016 and thereafter.

Beginning FY 2014 the lowest bracket of the wagering tax rate schedule for riverboats that had less than \$75 M of AGR during the preceding state fiscal year is 5% instead of 15%. An additional tax of \$2.5 M is imposed if the riverboats taxed under the alternative schedule receive AGR exceeding \$75 M in a particular state fiscal year.

It also establishes the French Lick Historic Tax Credit to provide a credit against the wagering tax imposed on the AGR of a riverboat in a historic hotel district if the riverboat did not receive more than \$80 M of AGR during the preceding state fiscal year. The amount of the credit depends on the amount of AGR during the preceding state fiscal year.

Taxable AGR Increment	Tax Rate on AGR
<u>Earned July 1 to June 30</u>	<u>Increment</u>
\$25 M and under	5% or 15%
Over \$25 M up to \$50 M	20%
Over \$50 M up to \$75 M	25%
Over \$75 M up to \$150 M	30%
Over \$150 M up to \$600 M	35%
Over \$600 M	40%

ADMINISTRATION: Department of State Revenue

REVENUE: See table on next page.

DISTRIBUTION: The Department of State Revenue deposits Wagering Tax revenue in the State Gaming Fund. Funds are first appropriated to the Indiana Gaming Commission to administer riverboat gaming. From the remaining funds the first \$33 M each fiscal year is set aside for local revenue sharing. Revenue-sharing money is distributed on a per capita basis to local units in counties that do not contain a riverboat casino. After the revenue-sharing set-aside, 25% of the

remainder up to the FY 2002 distribution level is distributed to the local units listed in the table below. The remaining Wagering Tax revenue is distributed to the state General Fund from which an amount is distributed annually to the Build Indiana Fund (BIF). This total is equal to \$250 M minus amounts deposited in the BIF from lottery profits, pari-mutuel taxes, and tax and fee revenue from charitable gaming. In the event that Admission Tax revenue distributed to state agencies and local units is less than the FY 2002 distributions, Wagering Tax revenue in the state General Fund will be utilized to make up the difference.

Wagering Tax revenue collected until June 30, 2015, from the French Lick Casino was distributed as follows.

- 9% to Orange County
- 5% to Orleans
- 5% to Paoli
- 16% divided equally between French Lick and West Baden Springs
- 8% to the Orange County Development Commission
- 19% to the West Baden Springs Historic Hotel Preservation Fund*
- 0.5% to the Indiana Economic Development Commission (IEDC)
- 37.5% to the state General Fund

*If the balance in the fund exceeds \$20 M, this revenue must be distributed to the state General Fund.

P.L. 255 -2015 changed the distributions of wagering tax revenue collected from the French Lick Casino effective July 1, 2015.

- 11.1% to French Lick.
- 11.1% to West Baden Springs.
- 14.8% to Orange County for distribution among the school corporations in the county.
- 13.1% to Orange County.
- 5.3% to Dubois County.
- 5.3% to Crawford County.
- 6.35% to the town of Paoli.
- 6.35% to the town of Orleans.
- 26.4% to the Indiana Economic Development Corporation for transfer to Radius Indiana.

The Wagering Tax distribution cap that applies to the other riverboats does not apply to the French Lick Casino.

REVENUE:

	<u>Date*</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
Ameristar/E.					
Chicago^	4/18/1997	\$65,117,874	\$58,121,091	\$62,302,396	\$63,542,153
Belterra/					
Switzerland Co.	10/27/2000	33,969,134	26,503,876	25,470,164	23,860,892
Blue Chip/					
Michigan City	8/22/1997	42,818,709	37,617,211	38,170,672	39,742,209
Tropicana/					
Evansville	12/8/1995	26,731,545	25,867,886	27,142,478	28,580,455
French Lick Casino					
/Orange Co.	11/1/2006	17,600,149	13,341,800	11,503,385	13,274,194
Hollywood/					
Lawrenceburg^	12/13/1996	102,390,031	60,335,526	47,900,766	44,315,399
Horseshoe/					
Hammond	6/29/1996	155,751,412	144,302,174	134,685,404	130,015,434
Horseshoe S. Ind/					
Harrison Co.^	11/20/1998	78,939,054	75,180,957	71,928,610	71,049,101
Majestic Star I/					
Gary^	6/11/1996	23,162,363	20,667,676	18,662,055	17,686,394
Majestic Star II/					
Gary^	6/11/1996	17,446,127	13,342,172	9,528,153	8,979,329
Rising Star/					
Rising Sun	10/4/1996	<u>15,833,059</u>	<u>10,051,495</u>	<u>5,007,863</u>	<u>5,362,853</u>
Total		\$579,759,457	\$485,331,864	\$452,301,946	\$446,408,413

*First day of full-time operation

^Ameristar, formerly Resorts and Harrah's; Rising Star formerly Grand Victoria; Majestic Star II, formerly Trump; Horseshoe-S. Indiana, formerly Caesars; Hollywood, formerly Argosy; Tropicana, formerly Casino Aztar.

DISTRIBUTION:

	FY 2013	FY 2014	FY 2015	FY 2016
Build Indiana Fund	\$83,326,794	\$81,316,485	\$65,162,053	\$0
IEDC	87,967	66,464	57,224	1,235,512
Gaming Commission	865,571	1,865,247	1,825,856	0
Local Revenue Sharing	33,000,000	33,000,000	33,000,000	33,000,000
PTRF	N/A	0	0	0
State General Fund	365,326,033	282,000,440	271,061,164	330,041,387
West Baden Springs Hist. Hotel Pres. & Maint. Fund	318,202	0	0	0
Crawford County	0	0	0	248,038
Dubois County	0	0	0	248,038
East Chicago	13,549,654	13,525,040	13,549,654	13,549,654
Evansville	4,760,340	4,760,340	4,760,340	4,760,340
French Lick	1,407,478	1,063,424	915,589	524,157
Gary	9,535,023	7,868,017	6,431,341	6,132,890
Hammond	13,749,023	13,749,023	13,749,023	13,749,023
Harrison County	11,767,667	11,767,667	11,767,667	11,767,667
Lawrenceburg	17,686,963	13,529,285	10,856,709	10,185,631
Michigan City	9,556,783	8,739,937	8,852,064	9,198,184
Orange County	1,583,413	1,196,352	1,030,037	1,305,712
Orange County Development Comm.	1,407,478	1,063,424	915,589	0
Orleans	879,674	664,640	572,243	297,178
Padi	879,674	664,640	572,243	297,178
Rising Sun	3,682,324	2,276,897	1,071,415	1,246,297
Switzerland County	5,111,269	5,111,269	5,111,269	5,111,269
West Baden Springs	1,407,478	1,063,424	915,589	524,157
TOTAL	\$579,888,810	\$485,292,018	\$452,177,070	\$443,422,314

NOTE: Prior to FY 2016, Dubois County and Crawford County received a share of revenue distributed to Orange County. That distribution is shown under Orange County distribution for years prior to FY 2016.

CHARITY GAMING EXCISE TAX

IC 4-32.2-10

ACCT. NO. 35410-415100

TAXPAYER: Licensed distributors or manufacturers of pull tabs, punchboards, and tip boards.

TAX BASE: Sale of pull tabs, punchboards, and tip boards to qualified organizations licensed for charity gaming.

RATE: 10% of the price paid by a qualified organization for pull tabs, punchboards, and tip boards.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2012	\$1,229,753
	FY 2013	\$1,146,023
	FY 2014	\$1,138,740
	FY 2015	\$1,085,172
	FY 2016*	\$1,137,714

*FY 2016 revenue does not include \$246 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the fund after (1) the costs of charity gaming administration are subtracted and (2) distributions are made to the License Control Division and the Gaming Control Division, is distributed quarterly to the Build Indiana Fund.

PARI-MUTUEL ADMISSION TAX

IC 4-31-9-5

ACCT. NO. 18950

TAXPAYER: A person or organization that holds a permit to conduct a horse racing meeting or is licensed to operate a satellite facility.

TAX BASE: Paid admissions to a horse track or satellite facility.

RATE: \$0.20 per person on paid admission to a horse track or satellite facility.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2012	\$0
	FY 2013	\$0
	FY 2014	\$0
	FY 2015	\$0
	FY 2016	\$0

DISTRIBUTION: 50% in equal shares to the city, town, and county in which the race track is located; 50% to the state General Fund.

PARI-MUTUEL SATELLITE FACILITY TAX

IC 4-31-9-9

ACCT. NO. 45750-415700; 48130-415700

TAXPAYER: A person or organization that is licensed to operate a satellite facility.

TAX BASE: Pari-mutuel wagers made at a satellite facility.

REVENUE BASE: One-half of one percent (0.5%) of the total amount wagered.

ADMINISTRATION: State Auditor

REVENUE:	FY 2012	\$460,000
	FY 2013	\$385,806
	FY 2014	\$310,046
	FY 2015	\$307,060
	FY 2016	\$255,682

DISTRIBUTION: 50% Livestock Industry Promotion and Development Fund; 50% to the State Fair Commission for activity authorized under IC 15-1.5-3.

PARI-MUTUEL WAGERING TAX

IC 4-31-9-3

ACCT. NO. 18940-415800

TAXPAYER: A person or organization that holds a permit to conduct a horse racing meeting or is licensed to operate a satellite facility.

TAX BASE: Pari-mutuel wagers made on live and simulcast races.

RATE: Rate equals 2% of the total amount wagered on live races and simulcasts conducted at a permit holder's racetrack and 2.5% of the total amount wagered on simulcasts at satellite facilities.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2012	\$2,614,605
	FY 2013	\$2,156,808
	FY 2014	\$1,963,193
	FY 2015	\$1,879,366
	FY 2016	\$1,702,066

DISTRIBUTION: First \$150,000 is deposited in the Veterinary School Research Account (IC 4-31-12-22); the remainder is deposited in the Build Indiana Fund.

SLOT MACHINE WAGERING TAX

IC 4-35-8 ACCT. NO. 36934-415420;
36932-415410; 17036-740830

TAXPAYER: A pari-mutuel racetrack owner who holds a license to conduct slot machine gaming at the owner's racetrack.

TAX BASE: Pursuant to the Delaware Bankruptcy Court's ruling in the bankruptcy proceeding of Indianapolis Downs, LLC, the tax has been paid on a tax base equal to 85% of adjusted gross receipts (AGR) since November 2011. AGR is wagers minus winnings and uncollectible receivables. The tax base was equal to 100% AGR before July 1, 2012, and 99% of AGR beginning July 1, 2012, until June 30, 2013.

P.L. 2010-2013 required that starting July 1, 2013, each licensee will pay wagering tax on 91.5 % of AGR that will include amounts used to support the horse racing industry. It also required that starting FY 2014 the distributions for horse racing purposes will be as follows: (1) 15% of AGR for the horse racing purposes between July 1, 2013, and December 31, 2013, and (2) a negotiated amount between 10% and 12% of AGR for the horse racing purposes starting January 1, 2014.

P.L. 255-2015 reduced the tax base to 88% of the AGR received after June 30, 2015.

RATE: The taxpayer is subject to the graduated tax on AGR presented in the table below.

<u>Taxable AGR Increment</u> <u>Earned July 1 to June 30</u>	<u>Tax Rate on Taxable</u> <u>AGR Increment</u>
\$100 M and under	25%
Over \$100 M up to \$200 M	30%
Over \$200 M	35%

ADMINISTRATION: Department of State Revenue

REVENUE:	<u>Hoosier Park</u>	<u>Indiana Grand</u>	<u>Total</u>
FY 2012*	\$55,048,089	\$62,411,130	\$117,459,219
FY 2013	\$50,116,995	\$55,706,662	\$105,823,657
FY 2014	\$50,231,172	\$60,597,938	\$110,829,110
FY 2015	\$49,173,154	\$61,490,559	\$110,663,713
FY 2016	\$49,598,997	\$61,153,840	\$110,752,837

*Indiana Grand Casino began paying tax on 85% of AGR on November 1, 2011. Hoosier Park began paying tax on 85% of AGR on November 9, 2011.

DISTRIBUTION: Property Tax Reduction Trust Fund until 2009; state General Fund beginning in 2009.

	<u>State General Fund*</u>
FY 2012	\$117,561,718
FY 2013	\$105,901,454
FY 2014	\$110,711,386
FY 2015	\$110,549,418
FY 2016	\$110,890,616

*The distribution total will not equal the sum of the revenue collections due to the timing of distributions.

COUNTY SLOT MACHINE WAGERING FEE

IC 4-35-8.5

ACCT. NO. 15392-422880

TAXPAYER: A pari-mutuel racetrack owner who holds a license to conduct slot machine gaming at the owner's racetrack.

TAX BASE: Adjusted gross receipts (AGR), which are wagers minus winnings and uncollectible receivables.

RATE: 3% of AGR up to \$8 M annually.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>Hoosier Park</u>	<u>Indiana Grand</u>	<u>Total</u>
FY 2012	\$6,660,544	\$7,369,966	\$14,030,510
FY 2013	\$6,592,451	\$7,292,256	\$13,884,614
FY 2014	\$6,088,727	\$6,990,890	\$13,079,617
FY 2015	\$5,925,010	\$7,195,372	\$13,120,382
FY 2016	\$6,161,701	\$7,324,152	\$13,485,853

DISTRIBUTION: Revenue from the fee is distributed to the county auditor of the county where the owner's racetrack is located. The revenue must be divided on a per capita basis between the county and cities and towns within the county.

SUPPLEMENTAL FEE ON SLOT MACHINE WAGERING

IC 4-35-8.9

ACCT. NO. 15394-422890

TAXPAYER: A pari-mutuel racetrack owner who holds a license to conduct slot machine gaming at the owner's racetrack.

TAX BASE: Adjusted gross receipts (AGR), which are wagers minus winnings and uncollectible receivables.

RATE: 1% of AGR. (Note: The tax applies only to AGR received by the racetrack owner from July 1, 2007, to June 30, 2012.)

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>Hoosier Park</u>	<u>Indiana Grand</u>	<u>Total</u>
FY 2012	\$2,220,189	\$2,956,655	\$4,676,837
FY 2013*	N/A	N/A	\$381,064
FY 2014	\$0	\$0	\$0
FY 2015	\$0	\$0	\$0
FY 2016	\$0	\$0	\$0

N/A: Separate totals are not available for FY 2013.

*FY 2013 includes the revenue generated in June 2012 and deposited into the account in July 2012.

DISTRIBUTION: Revenue from the fee is distributed in equal shares to (1) riverboat casino owners who commenced gambling operations under an initial owner's license issued after June 30, 2006, and (2) riverboat casino operating agents who commenced gambling operations under the initial term of an operating agent contract that was entered into after June 30, 2006.

NOTE: The French Lick Casino is the only riverboat casino that meets the requirements to receive revenue from the supplemental fee.

TYPE II GAMBLING GAME EXCISE TAX

IC 4-36-9

ACCT. NO. 17036-415150

TAXPAYER: Licensed distributors or manufacturers of pull tabs, punchboards, and tip boards.

TAX BASE: Sales of pull tabs, punchboards, and tip boards to alcoholic beverage license holders with an endorsement allowing on-premises sale of pull tabs, punchboards, and tip boards.

RATE: Rate is equal to 10% of the price paid by all approved alcoholic beverage license holders for pull tabs, punchboards, and tip boards.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2012	\$390,362
	FY 2013	\$416,530
	FY 2014	\$403,515
	FY 2015	\$414,417
	FY 2016	\$437,917

DISTRIBUTION: General Fund

HISTORIC HOTEL DISTRICT COMMUNITY SUPPORT FEE

IC 4-35-8.3-2

ACCT. NO. 17036-427415

TAXPAYER: A pari-mutuel racetrack owner who holds a license to conduct gambling games at the owner's racetrack.

RATE: \$1,250,000 per licensee.

ADMINISTRATION: Department of State Revenue

REVENUE: FY 2016 \$2,500,000

DISTRIBUTION: Before December 1 of each year, the Auditor of State distributes an amount equal to the fees deposited in that year as follows.

- 11.1% to French Lick.
- 11.1% to West Baden Springs.
- 14.8% to Orange County for distribution among the school corporations in the county.
- 13.1% to Orange County.
- 5.3% to Dubois County.
- 5.3% to Crawford County.
- 6.35% to the town of Paoli.
- 6.35% to the town of Orleans.
- 26.4% to the Indiana Economic Development Corporation for transfer to Radius Indiana.

STATE LOTTERY

IC 4-30-16

REVENUE BASE: The Lottery Commission is required to transfer surplus revenue from the Administrative Trust Fund after paying for the costs of prizes and operating expenses of the lottery.

ADMINISTRATION: Treasurer of State

REVENUE:	Net Income
FY 2012	\$227,387,006
FY 2013	\$215,731,742
FY 2014	\$250,630,227
FY 2015	\$243,371,331
FY 2016	\$289,982,148

DISTRIBUTION:

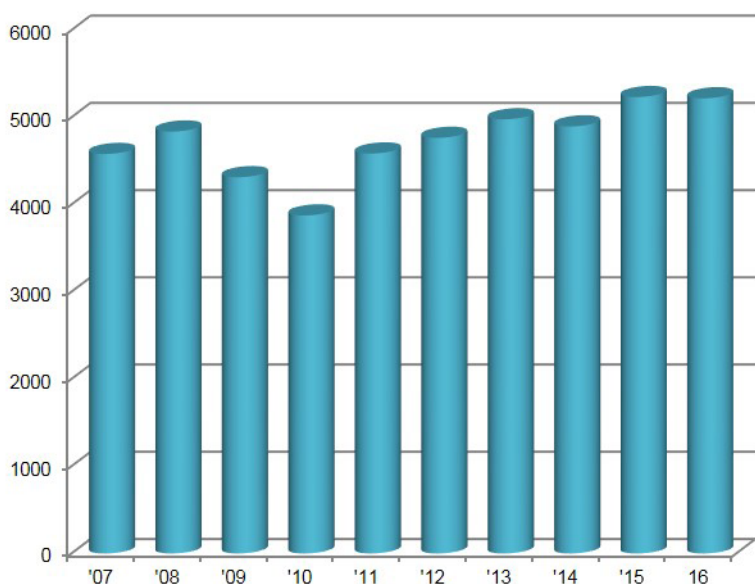
- (1) The pre-1996 account of the Indiana State Teachers' Retirement Fund shall receive quarterly transfers of \$7.5 M (\$30 M annually).
- (2) The "K" portion of the Pension Relief Fund shall receive quarterly transfers of \$2.5 M (\$10 M annually).
- (3) The "M" portion of the Pension Relief Fund shall receive quarterly transfers of \$5 M (\$20 M annually).
- (4) Surplus revenue shall be deposited in the Build Indiana Fund.

	Teachers Retirement*	Pension Relief*	Build Indiana Fund*
FY 2012	\$35,000,000	\$35,000,000	\$147,589,985
FY 2013	\$30,000,000	\$30,000,000	\$164,519,352
FY 2014	\$30,000,000	\$30,000,000	\$166,324,253
FY 2015	\$30,000,000	\$30,000,000	\$182,458,988
FY 2016	\$30,000,000	\$30,000,000	\$251,161,269

*Teachers' Retirement is fund-account #74030-472100
Pension Relief is fund-account #74510-472100
Build Indiana Fund is fund-account #30340-472100

NOTE: The sum of the distributions will not equal (and may exceed) the net income because the Lottery Commission retains earnings for operations and future distributions and because of the timing of the distributions.

Revenue from Individual Income Taxes
Fiscal Years 2007-2016
(Millions of Dollars)



INDIVIDUAL ADJUSTED GROSS INCOME TAX

IC 6-3; 6-3.1

ACCT. NO. 10850-411050; 411100

TAXPAYER: Individuals, partners, stockholders in Subchapter S corporations, trusts, estates, and nonresidents with income from sources in Indiana.

TAX BASE: Except for trusts and estates, federal adjusted gross income (AGI) with the following modifications:

ADD-BACKS:

- Bonus depreciation allowances
- Discharge of business indebtedness
- Domestic production activities deduction
- Interest income
- Interest income from non-Indiana state local bonds purchased after 12/31/2011
- Net operating losses
- Recoveries of previously allowed deductions
- Section 179 property deduction limits
- State income taxes paid on federal Schedules C, C-EZ, E, or F

For trusts and estates, the tax base is the federal taxable income. Income and deductions are reduced proportionately to apply only to Indiana income for part-year Indiana residents.

DEDUCTIONS AND EXEMPTIONS:

- **\$1,000 Exemption:** For the taxpayer, spouse, and each dependent claimed on the federal return.
- **\$1,000 Elderly or Blind:** For each individual aged 65 or over and/or blind.
- **\$1,500 Dependent Child Exemption:** For dependent children under the age of 19 or full-time students under the age of 24.
- **\$500 Elderly and Low Income:** For each person 65 or older with an AGI less than \$40,000.
- **Civil Service Annuity Income:** Income from a civil service annuity less any social security or railroad retirement income. The maximum deduction is \$2,000 per qualifying person before 2015, \$8,000 in 2015, and \$16,000 each year thereafter.
- **Disability Retirement Income:** Disability retirement income received by an individual who is less than 65, retired, and permanently and totally disabled. The maximum deduction is \$5,200 per qualifying person.
- **Enterprise Zone Employee:** The lesser of 50% earnings or \$7,500 if individual lives and works within an enterprise zone.
- **Exempt Income:** Under federal law or the Constitution
- **Export Income:** Portion of a taxpayer's adjusted gross income attributable to income earned in maritime opportunity districts. Repealed effective January 1, 2016.
- **Federal Employee Paid Leave:** The lesser of an individual's itemized deduction allowed by the Internal Revenue Service or the individual's Indiana adjusted gross income for any paid leave bought back by the individual.
- **Holocaust Settlement:** Settlement payment amount.
- **Home Insulation:** Up to \$1,000 for the purchase and installation of home insulation, weather stripping, storm doors, storm windows, and double-pane windows. Repealed effective January 1, 2016.
- **Homeowner Property Taxes:** Up to \$2,500 of property taxes paid on an individual's principal place of residence.
- **Hoosier Lottery Winnings:** Up to the first \$1,200 of the total prize money won. Repealed effective January 1, 2016.
- **Human Services Recipients:** Under certain circumstances, individuals who live in certain medical facilities may receive a deduction to reduce their tax liability to zero.
- **Interest on U.S. Government Obligations:** Interest income from a direct obligation of the U.S. government.
- **Law Enforcement Rewards:** Up to \$1,000 of awards received by providing information that assisted in the arrest of a person. Repealed effective January 1, 2016.
- **Medical Saving Account Contribution:** Amount of employer deposits in certain medical care savings accounts. Repealed effective January 1, 2016.
- **Military Service Income:** Up to \$5,000 of earned military pay to all active-duty Armed Forces Reserve and National Guard members. Taxpayers who are least 60 years old and receiving retirement income or survivor's benefits may also claim the deduction.
- **Net Operating Losses:** Indiana portion of net operating losses.
- **Non-Indiana Locality eEarnings:** Up to \$2,000 of income taxed by a political subdivision of another state. Repealed effective January 1, 2016.
- **Partnership Long-Term Care Insurance Premiums:** Amount of premiums paid during the year on a qualified long-term care policy.
- **Patent-Derived Income:** Up to \$5 M in income from plant or utility patents issued beginning in 2008 to businesses or organizations domiciled in Indiana.

- **Private School/Home School Expenses:** \$1,000 per dependent child for unreimbursed expenses of primary or secondary school education in private or home school.
- **Rent on Principal Residence:** Up to \$3,000 of rent paid on an individual's principal place of residence.
- **September 11th Compensation Payments:** Settlement payment amount.
- **Social Security and Railroad Retirement Benefits:** Benefits included in federal gross income and income from supplemental railroad retirement annuities.
- **Solar-Powered Roof Vent or Fan:** Up to \$1,000 deduction if a solar-powered roof vent or fan is installed on a building owned or leased by the taxpayer. Repealed effective January 1, 2016.
- **State Tax Refund:** Amount of the state tax refund reported on the federal return.
- **Unemployment Compensation:** Portion of unemployment income reported on the federal return.

RATE:	<u>After</u>	<u>Before</u>	<u>Rate</u>
		1-1-2015	3.40%
	12-31-2014	1-1-2017	3.30%
	12-31-2016		3.23%

CREDITS:

- **Adoption Tax Credit:** 10% of the federal adoption tax credit claimed for the year. The maximum credit equals \$1,000 per eligible child. The credit goes into effect beginning January 1, 2015.
- **Alternative Fuel Vehicle Manufacturing Investment:** 15% of qualified investments made between 2007 and 2016 to manufacture and assemble alternative fuel vehicles. Credits are approved by the Indiana Economic Development Corporation (IEDC). New credits not awarded after December 31, 2016.
- **Biodiesel Production:** \$1.00 per gallon of biodiesel and \$0.02 per gallon of blended biodiesel (petroleum diesel blended with at least 2% biodiesel) produced at an Indiana facility. The total per taxpayer may not exceed \$3 M but may be increased by the IEDC Board to \$5 M for biodiesel production. Total biodiesel production tax credits and ethanol production tax credits (see below) may not exceed \$50 M for all taxpayers and all taxable years. Repealed effective January 1, 2015.
- **Coal Gasification Technology Investment:** 10% of the first \$500 M in qualified investment in an integrated coal gasification power plant (7% if the investment is in a fluidized-bed combustion unit); and 5% of the qualified investment exceeding \$500 M (3% if the investment is in a fluidized-bed combustion unit). Credits are approved by the IEDC Board.
- **College Savings:** 20% of annual contributions to an Indiana College Choice 529 investment plan savings account. The maximum credit per taxpayer is \$1,000.
- **Community Revitalization Enhancement District, Industrial Recovery:** Percent of qualified investments made in these areas as approved by an Enterprise Zone Board or IEDC Board.

- **Earned Income Tax Credit:** A refundable tax credit for certain families that have a modified adjusted gross income less than \$44,450. The credit amount depends on the number of qualifying children and family income. The maximum credit for 2015 was \$499.
- **Economic Development for Growing Economy (EDGE):** Incremental income tax withholdings of new or retained employees as approved by the IEDC Board.
- **Enterprise Zone Employment Expense:** Allowed for increased employment expenditures, equal to the lesser of 10% multiplied by the increased wages or \$1,500 multiplied by the number of qualified employees.
- **Enterprise Zone Investment Cost:** Percent of qualified investment in a business located in an enterprise zone.
- **Enterprise Zone Loan Interest:** Allowed for interest received from qualified loans.
- **Ethanol Production:** \$0.125 per gallon of ethanol produced at qualified Indiana facilities. The total allowable credit per taxpayer (1) may not exceed \$2 M if annual production of grain ethanol is between 40 million and 60 million gallons; (2) may not exceed \$3 M if annual production of grain ethanol is at least 60 million gallons; or (3) is not specified for production of cellulosic ethanol. Total biodiesel production and grain ethanol production tax credits may not exceed \$50 M for all taxpayers and all taxable years. Total cellulosic ethanol production credits may not exceed \$20 M for all taxpayers and all taxable years. Repealed effective January 1, 2015.
- **Headquarters Relocation:** Up to 50% of the costs incurred by an eligible business to relocate its headquarters, division or subdivision principal office, or research center to Indiana.
- **Historic Rehabilitation:** 20% of qualified expenditures as approved by the Department of Natural Resources (DNR). The maximum statewide credit may not exceed \$450,000 annually. New credits not awarded after June 30, 2016.
- **Hoosier Business Investment:** Up to 10% of qualified nonlogistics business investments directly related to expanding the workforce in Indiana, not to exceed the taxpayer's state tax liability. For logistics investments, the credit equals 25% of the additional qualified investment made during the taxable year. The total nonlogistics credit for all taxpayers is capped at \$10 M per year while the total logistics credit for all taxpayers is capped at \$50 M per year. Credits are approved by the IEDC Board. New credits not awarded after December 31, 2020.
- **Income Taxes Paid to Other States:** Up to the state tax rate of the income taxed by other states.
- **Indiana Colleges and Universities:** 50% of contributions to institutions of higher education, up to \$100 (\$200 if filing a joint return).
- **Individual Development Account:** 50% of the amount contributed to a fund if the contribution is not less than \$100 and not more than \$50,000.
- **Natural Gas-Powered Vehicles:** 50% of the difference between the price of the qualified vehicle and a similar vehicle that is powered by a gasoline or a diesel engine up to \$15,000. The maximum credit per taxpayer is \$150,000 per taxable year. The total amount of credits per year may not exceed the lesser of \$3 M or the sales tax revenue attributable to natural gas fuel used in providing public transportation.

- **Neighborhood Assistance Program:** 50% of contributions to approved projects that assist economically disadvantaged areas or to employ, train, or provide technical assistance to people who reside in these areas. The maximum is \$25,000. Total tax credits may not exceed \$2.5 M in a fiscal year.
- **New Employers:** 10% of wages paid by a new Indiana business to new qualified employees during the first 24 months of employment. The credit applies to new businesses starting from 2010 to 2016 and employing at least 10 new qualified employees. Credits are approved by the IEDC Board. Repealed effective January 1, 2015.
- **Prison Investment:** 50% of any capital investment and 25% of wages paid by a business that hires adult offenders within correctional facilities. The maximum tax credit per employer is \$100,000. Repealed effective January 1, 2015.
- **Property Taxes Paid on Homesteads:** An amount for property taxes paid on the taxpayer's principal place of residence, provided the taxpayer's adjusted gross income is less than \$18,600, the taxpayer owns the residence, the residence is located in Lake County, and the taxpayer does not claim the income tax deduction for property taxes paid on the residence.
- **Public School Educator Expense:** Qualified teachers may receive a tax credit equal to their qualified classroom supply expenditures. The maximum credit is \$100. The credit was effective beginning in 2015.
- **Research Expense:** For certain qualified research expenses incurred.
- **Residential Historic Rehabilitation:** 20% of qualified expenditures as approved by DNR for the preservation or rehabilitation of the taxpayer's principal residence. The maximum statewide credit may not exceed \$250,000 annually.
- **Riverboat Building:** 15% of a qualified investment to build or refurbish a riverboat as approved by the IEDC. Total amount of credits may not exceed \$1 M per fiscal year. Repealed effective January 1, 2015.
- **School Scholarship Contributions:** 50% of contributions to nonprofit K-12 school scholarship-granting organizations. Total tax credits may not exceed \$7.5 M in FY 2015, \$8.5 M in FY 2016, and \$9.5 M each fiscal year thereafter.
- **21st Century Scholar Program:** 50% of contributions to the 21st Century Scholarship Support Fund. The maximum credit is \$100 for individuals and \$200 for joint filers. Repealed effective January 1, 2017.
- **Unified Tax Credit for Elderly:** Declining refundable credit for individuals with adjusted gross income less than \$10,000, the value of the credit depending on income and marital status.
- **Venture Capital Investment:** 20% of annual qualified venture capital investment up to \$500,000 for investment before 2011 and up to \$1 M for investment between 2011 and 2016. Total new credits awarded may not exceed \$12.5 M annually. New credits not awarded after December 31, 2020.

PROCEDURE: A percent equal to the current tax rate of wages of employees are withheld by employers and paid to the Department of State Revenue either by the 20th day after the end of the month or quarterly, depending on the amount of total tax withheld. Upon the request of a pensioner, the person paying the pensioner shall withhold income tax.

All other income is reported annually with provisions for quarterly estimated tax payments. Quarterly estimated payments are not required if the taxpayer's estimated annual tax liability can reasonably be expected to be less than \$1,000. Annual taxpayer returns are due April 15.

ADMINISTRATION: Income Tax Individual Section, Compliance Division,
Dept. of State Revenue

REVENUE:	FY 2012	\$4,765,464,205
	FY 2013	\$4,972,809,603
	FY 2014	\$4,896,316,493
	FY 2015	\$5,232,976,595
	FY 2016*	\$5,218,165,823

*FY 2016 revenue does not include \$48,237,484 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: State General Fund

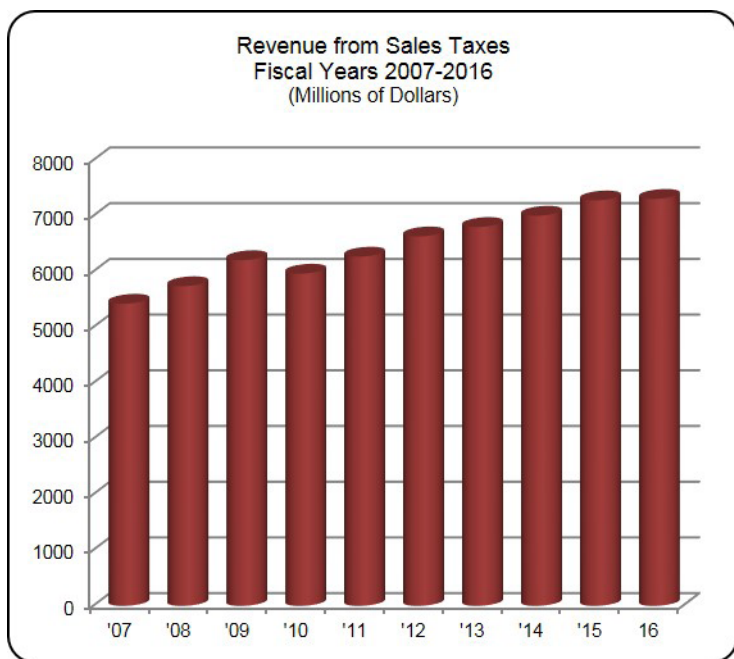
**INDIVIDUAL INCOME TAX
TAX YEAR 2014 STATISTICS*
STATEWIDE TOTALS**

	Grand Total	
	Returns	Amount (\$)
FEDERAL ADJUSTED GROSS INCOME	3,216,022	\$169,155,341,257
ADD-BACKS*		
Net Operating Loss Deduction	16,895	\$1,712,459,259
Section 179 Allowances	23,738	\$1,028,024,697
Federal Bonus Depreciation	133,920	(\$558,354,425)
Domestic Production Activities Deduction	16,937	\$288,438,268
Out-of-State Municipal Bond Interest	16,439	\$128,552,316
Business Income Tax Deducted	12,839	\$45,133,734
Federal Nonconformity Adjustment	25,634	\$29,933,943
Discharged of Debt of a Principal Residence	821	\$24,454,849
Deferral of Business indebtedness Discharge and Reacquisition	22	(\$9,606,831)
TOTAL ADD-BACKS	196,498	\$2,687,935,664
TOTAL INDIANA INCOME	3,216,022	\$171,953,734,134
DEDUCTIONS		
Social Security Benefits	406,139	\$5,232,224,446
Rent on Principal Residence	690,464	\$1,911,186,752
Homeowner's Property Tax	1,405,692	\$1,667,970,472
Indiana Net Operating Loss	9,556	\$764,392,324
Military Service (Current or Pension Income)	44,944	\$217,178,235
Railroad Retirement Income	8,327	\$123,661,674
Interest on US Bonds	68,999	\$109,215,855
Private School/Homeschool Expense	55,611	\$98,924,000
Unemployment Compensation	22,372	\$58,636,388
IN Partnership Long-term Care Insurance Premiums	15,234	\$44,167,496
Nat. Guard/Reserve Active Duty Pay**	1,684	\$42,652,649
Home Insulation	42,326	\$30,801,936
Human Services Deduction	1,833	\$26,498,883
Income Earned by EZ Employees	3,740	\$24,968,346
Hooiser Lottery Winnings	3,328	\$23,466,834
Civil Service Annuity Income	4,307	\$7,874,188
TOTAL INDIANA DEDUCTIONS	2,239,646	\$10,919,928,533
INDIANA ADJUSTED GROSS INCOME	3,173,301	\$160,647,370,008
EXEMPTIONS		
\$1,000 Per Federal Exemption	3,145,909	\$6,212,167,928
\$1,500 Per Dependent Child	947,438	\$2,495,412,260
\$1,000 If Elderly or Blind	581,628	\$785,391,583
\$500 If Low-Income and Elderly	334,530	\$218,899,254
TOTAL EXEMPTIONS	3,146,017	\$9,714,463,017
INDIANA TAXABLE INCOME	3,010,276	\$152,392,966,081

TAX LIABILITY		
State Income Tax	2,992,570	\$5,181,359,606
Local Option Income Tax	2,889,453	\$2,017,838,203
Use Tax on Out-of-State Purchases	22,219	\$1,523,941
Household Employment Tax	912	\$598,776
Indiana College Savings Plan Tax Credit Recapture	785	\$119,120
TOTAL TAX	2,995,487	\$7,201,439,646
TAX PAYMENTS MADE		
State Tax Withholding	2,757,551	\$4,435,937,109
Estimated Tax Payments	242,631	\$1,056,177,440
Local Tax Withholding	2,445,240	\$1,462,175,448
TOTAL TAX PAYMENTS MADE	3,905,664	\$6,954,289,998
TAX CREDITS		
Taxes Paid to Other States	153,695	\$216,157,975
Earned Income Tax Credit	522,244	\$104,759,336
Indiana 529 College Savings Plan Contributions	88,420	\$59,612,675
Taxes Paid to Localities in Other States	49,282	\$25,034,543
Business Research Expenses	2,035	\$18,652,308
Unified Tax Credit for the Elderly	153,676	\$11,145,750
Lake County Homeowner's Property Taxes	31,792	\$9,149,123
Indiana College/University Donations	81,872	\$8,286,955
School Scholarship Contribution	2,474	\$6,558,895
Economic Development for a Growing Economy (EDGE) Credit	882	\$6,135,220
Venture Capital Investment	620	\$6,084,446
Neighborhood Assistance Program Contributions	2,625	\$2,265,764
Hoosier Business Investment Tax Credit	64	\$1,137,393
Wages Paid to Enterprise Zone Employees	230	\$761,755
Ethanol Production Credit	32	\$594,489
Community Revitalization Enhancement Credit	44	\$391,215
Residential Historic Building	176	\$316,400
Historic Building Rehabilitation Expenses	52	\$283,396
Natural Gas Commercial Vehicle	18	\$125,104
Individual Development Account Contributions	109	\$70,853
Industrial Recovery (Dinosaur)	9	\$51,057
Investment in Enterprise Zone Businesses	34	\$47,223
Interest Earned on Loans to Enterprise Zone Businesses	22	\$42,922
TOTAL CREDITS	1,010,880	\$478,219,887
REFUNDS/TAXES OWED		
Overpayments Donated to Nongame Fund	19,513	\$339,786
Total Refunds	2,164,525	\$728,584,026
Total Owed	926,832	\$688,918,288

*Totals may not be comparable to prior years as some fields have been calculated with information from other fields in lieu of using entered totals.

**Military pay (other than combat pay) to National Guard or Reserve members during period while on involuntary orders or unit if federalized.



SALES AND USE TAX

IC 6-2.5

ACCT. NO. 10850-412010; 10850-412600;
10850-412700; 30124-412010;
30124-412600; 30124-412700;
45760-412010; 45760-412600;
45760-412700; 52010-412010;
52010-412600; 52010-412700

TAXPAYER: Purchasers of tangible personal property and public utility service, renters of rooms or other accommodations for less than 30 days, and renters of other property.

TAX BASE: Sales price of the taxable transaction.

RATE: 7% of the sales price, as passed in P.L. 146-2008, effective April 1, 2008.

CREDITS:

- Biodiesel Production
- Biodiesel Sales (Credits may not be taken after December 31, 2010.)
- Ethanol Production
- Riverboat Building
- Out-of-State Vehicle Purchases
- The price of bulk propane exceeding \$2.50 per gallon (Credits may only be claimed for sales that occurred after December 31, 2013, and before April 1, 2014.)

DEDUCTIONS: Sales of E85 (repealed effective July 2012).

PROCEDURE: Collected at the retail level (except for gasoline). The tax must be remitted before the 20th day after the end of the month. Retailers whose average monthly tax remittance during the preceding calendar year was less than \$1,000 must send the taxes collected within 30 days after the end of the month, unless the retailer has an individual withholding tax liability of more than \$1,000. If a person's monthly sales tax liability exceeds \$10,000, that person is required to remit payment by means of electronic fund transfer, by delivery in person, or by courier. Payment shall be made on or before the date the tax is due. Gasoline distributors, refiners, or terminal operators remit sales tax collections two times a month.

Retail merchants are allowed to retain a collection allowance if remittance is timely. The allowance is computed as a percentage of the merchant's total sales tax liability. The rates as passed in P.L. 146-2008, effective April 1, 2008, are as follows:

- (1) 0.73% if the merchant's sales tax liability accrued during the fiscal year does not exceed \$60,000;
- (2) 0.53% if the merchant's accrued liability is between \$60,000 and \$600,000; and
- (3) 0.26% with accrued liability above \$600,000.

EXEMPTIONS: Sales of goods for resale; the sale of goods directly used in direct production in manufacturing, farming, public utilities (including those operated by a special district or a not-for-profit corporation), sales of goods or services directly used or consumed in providing public transportation; sales by a utility to a person for use in manufacturing, mining, production, refining, oil extraction, mineral extraction, irrigation, agriculture, or horticulture; the cost of pollution abatement equipment required by federal, state, or local law; most sales by charitable, religious, scientific, and educational organizations; sales of tangible personal property, service, or meals by fraternities, sororities, and student cooperatives; sales of newspapers and purchases made by free distribution newspapers; sales to governmental entities; sales to solid waste management districts; sales of prescription drugs including drugs to be used by animals, insulin, blood, oxygen, hearing aids, dental prosthetic devices, prescription orthopedic devices, eyeglasses, and contact lenses; sales of equipment and devices used to monitor blood glucose level; sales of most food for at-home human consumption; all purchases of items with food stamps; state and federal taxes on gasoline; sales made in interstate commerce; like-kind exchanges; tire retreading; sales of property to be incorporated in leased school buildings; casual sales; sales of admission tickets; gratuities for serving or delivery if the gratuity charge is stated separately from the price of the food and beverage; water not meant for immediate consumption; preowned manufactured homes; lottery tickets; property consumed in commercial printing; commercial printing shipped out of state; items consumed and rendered unusable after its first usage for food services; items used in preparation of food for immediate consumption (e.g., sandwich wrappers) or items consumed by a guest in a hotel or motel; certain racing equipment; certain research and development equipment; sales of cargo trailers or recreational vehicles to certain nonresidents; sales of Type II gambling games authorized by IC 4-36; sales of property that is part of a national, regional, or local headend or similar facility furnishing video services, cable radio services, satellite

television or radio services, or internet access services; sales of aircraft (acquired after 6-30-08) if the gross lease revenue derived from leasing or rental of the aircraft is equal to or greater than the book value of the aircraft; or 7.5% of the greater of the book value of the aircraft or the net acquisition price of the aircraft; wrapping material and empty containers that are acquired for shipping or delivery; machinery, tools, supplies, and equipment for direct use in recycling; recycling materials and other tangible personal property to be consumed in the process of recycling or to become a part of the product produced by the recycling process; tangible personal property related to the repair, maintenance, refurbishment, remodeling, or remanufacturing of an aircraft or avionics system of an aircraft; tobacco-stamping equipment; postage if separately stated on invoice; aviation fuel; required product labels; coins or bullion that is a permitted investment by an individual retirement account under federal law and legal tender.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

REVENUE:

	FY 2012	FY 2013*	FY 2014	FY 2015	FY 2016**
GF	\$6,621,781,226	\$6,794,675,712	\$6,923,030,225	7,194,845,864	\$7,222,595,529
MMHA	0	0	70,057,614	72,693,141	72,634,177
IRSF	1,940,676	1,977,793	2,030,936	2,110,332	2,114,521
CRSF	8,231,143	8,415,294	8,539,995	8,955,638	8,986,433
Total	\$6,631,953,045	\$6,805,068,799	\$7,003,658,770	\$7,278,604,975	\$7,306,330,660

*FY 2013 revenues may not match the revenue amount reported by the State Budget Agency (SBA) in the monthly revenue report. DOR deposited certain prior-year revenues in one separate account. SBA reported a portion of those revenues under each tax type.

**FY 2016 revenue does not include \$16,891,870 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: Sales tax revenue was distributed in the following manner in FY 2014 through FY 2016.

- 98.848% to the state General Fund
- 1% to the Motor Vehicle Highway Account
- 0.029% to the Industrial Rail Service Fund
- 0.123% to the Commuter Rail Service Fund

Revenue was distributed in the following manner in FY 2012 and FY 2013.

- 99.848% to the state General Fund
- 0.029% to the Industrial Rail Service Fund
- 0.123% to the Commuter Rail Service Fund

Beginning in FY 2017, distribution will be calculated differently for the gasoline use tax and all other sales tax revenue.

NOTE: Sales Tax refunds come directly out of the General Fund. Therefore, the final distribution of revenue does not total these percentages.

**Local Income Tax
Adopted Rates for CY 2017***

County	Property Tax		Special Purpose	Total Tax Rate
	Relief	Expenditure		
Adams	0.374%	1.250%	-	1.624%
Allen	0.368%	0.982%	-	1.350%
Bartholomew	-	1.250%	-	1.250%
Benton	0.290%	1.500%	-	1.790%
Blackford	-	1.500%	-	1.500%
Boone	-	1.500%	-	1.500%
Brown	0.500%	2.023%	-	2.523%
Carroll	0.200%	1.504%	-	1.704%
Cass	1.000%	1.500%	-	2.500%
Clark	0.500%	1.500%	-	2.000%
Clay	0.750%	1.250%	0.250%	2.250%
Clinton	0.500%	1.500%	-	2.000%
Crawford	-	1.000%	-	1.000%
Daviess	0.250%	1.250%	0.250%	1.750%
Dearborn	-	0.600%	-	0.600%
Decatur	0.080%	1.250%	-	1.330%
DeKalb	0.500%	1.500%	-	2.000%
Delaware	0.250%	1.250%	-	1.500%
Dubois	-	1.000%	-	1.000%
Elkhart	0.250%	1.500%	0.250%	2.000%
Fayette	1.120%	1.000%	0.250%	2.370%
Floyd	0.100%	1.050%	-	1.150%
Fountain	0.100%	1.450%	-	1.550%
Franklin	-	1.500%	-	1.500%
Fulton	0.480%	1.450%	-	1.930%
Gibson	-	0.700%	-	0.700%
Grant	1.000%	1.220%	0.030%	2.250%
Greene	-	1.250%	-	1.250%
Hamilton	-	1.000%	-	1.000%
Hancock	0.250%	1.300%	0.150%	1.700%
Harrison	-	1.000%	-	1.000%
Hendricks	0.150%	1.350%	-	1.500%
Henry	0.250%	1.250%	-	1.500%
Howard	0.500%	0.900%	0.250%	1.650%
Huntington	0.250%	1.500%	-	1.750%
Jackson	0.500%	1.500%	0.100%	2.100%
Jasper	0.850%	1.864%	0.150%	2.864%
Jay	0.600%	1.850%	-	2.450%
Jefferson	-	0.350%	-	0.350%
Jennings	0.250%	2.250%	-	2.500%
Johnson	-	1.000%	-	1.000%
Knox	-	1.000%	-	1.000%
Kosciusko	-	1.000%	-	1.000%
LaGrange	0.150%	1.250%	-	1.400%
Lake	1.000%	0.500%	-	1.500%
LaPorte	-	0.950%	-	0.950%
Lawrence	0.500%	1.250%	-	1.750%
Madison	0.500%	1.250%	-	1.750%
Marion	0.051%	1.719%	-	1.770%
Marshall	-	1.000%	0.250%	1.250%
Martin	0.250%	1.250%	-	1.500%
Miami	1.060%	1.230%	0.250%	2.540%
Monroe	0.052%	1.198%	0.095%	1.345%
Montgomery	1.100%	1.000%	-	2.100%
Morgan	1.002%	1.718%	-	2.720%

County	Property Tax Relief	Expenditure	Special Purpose	Total Tax Rate
Newton	-	1.000%	-	1.000%
Noble	0.250%	1.500%	-	1.750%
Ohio	-	1.250%	-	1.250%
Orange	-	1.250%	-	1.250%
Owen	-	1.300%	-	1.300%
Parke	0.500%	2.150%	-	2.650%
Perry	0.085%	1.225%	0.500%	1.810%
Pike	-	0.750%	-	0.750%
Porter	-	0.500%	-	0.500%
Posey	0.056%	1.194%	-	1.250%
Pulaski	1.180%	1.900%	0.300%	3.380%
Putnam	0.250%	1.500%	-	1.750%
Randolph	0.500%	1.500%	0.250%	2.250%
Ripley	0.130%	1.250%	-	1.380%
Rush	0.090%	1.410%	0.600%	2.100%
St. Joseph	0.600%	1.150%	-	1.750%
Scott	0.160%	1.000%	0.250%	1.410%
Shelby	-	1.500%	-	1.500%
Spencer	0.039%	0.761%	-	0.800%
Starke	0.060%	1.000%	0.650%	1.710%
Steuben	0.290%	1.500%	-	1.790%
Sullivan	-	0.300%	-	0.300%
Switzerland	-	1.000%	-	1.000%
Tippecanoe	0.141%	0.959%	-	1.100%
Tipton	0.200%	2.000%	0.400%	2.600%
Union	-	1.500%	0.250%	1.750%
Vanderburgh	0.097%	0.904%	-	1.000%
Vermillion	-	0.200%	-	0.200%
Vigo	-	1.250%	-	1.250%
Wabash	1.000%	1.900%	-	2.900%
Warren	0.320%	1.800%	-	2.120%
Warrick	-	0.500%	-	0.500%
Washington	0.500%	1.500%	-	2.000%
Wayne	-	1.250%	0.250%	1.500%
Wells	0.400%	1.700%	-	2.100%
White	0.070%	1.250%	-	1.320%
Whitley	0.033%	1.450%	-	1.483%

*Based on CY 2017 Local Income Tax Certified Distribution as of November 16, 2016, and rates effective January 1, 2017.

LOCAL INCOME TAX

IC 6-3.6

General Information

TAXPAYER: An individual who on January 1 resides in a taxing county or who maintains their principal place of employment or business in the taxing county but does not reside in another county in Indiana that imposes the local income tax.

COUNTY RESIDENCY DETERMINATION: An individual is considered a resident local income taxpayer if the individual:

- (1) Maintains a home, if the individual maintains only one home in Indiana;
- (2) Is registered to vote;
- (3) Registers the individual's personal automobile;
- (4) Spent the majority of the individual's time in Indiana during the taxable year.

If the person changes residence to another county in Indiana during the calendar year, the local income tax liability will not be affected. However, if the person changes their residence to a county in which they begin employment or business at a qualified economic development tax project (IC 36-7-27-9), the individual's adjusted gross income attributable to earnings at the qualified economic development tax project is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION: If the person does not reside in Indiana but their principal place of employment or business changes to another county in Indiana during the calendar year, the local income tax liability will not be affected. However, if the person changes their employment or business at a qualified economic development tax project (IC 36-7-27-9), the individual's adjusted gross income attributable to earnings at the qualified economic development tax project is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

TAX BASE: Indiana individual adjusted gross income

DEDUCTIONS AND EXEMPTIONS: Identical to those for the Indiana individual adjusted gross income tax.

CREDITS: A credit for taxes imposed by governmental entities outside of Indiana.

RATE: There are three rate components of the local income tax: property tax relief, expenditure, and special purpose. The maximum combined rate of the property tax relief and expenditure rate is 3.75%. (The maximum combined rate for Marion County is 4.00%) Legislation establishing a special purpose rate authorizes the county's adopting body to impose an additional rate, so the total tax rate imposed on local taxpayers could exceed either 3.75% or 4.00%.

PROCEDURE: The adopting body for a county is either the local income tax council or county fiscal body depending on which entity initially adopted the county adjusted gross income tax, county option income tax, or county economic development income tax. Effective dates for new rates or rate changes are as follows:

- (1) October 1 of the current year if the adoption date is January 1 through August 31.
- (2) January 1 of the following year if the adoption date is September 1 through October 31.
- (3) October 1 of the following year if the adoption date is November 1 through December 31.

Local income tax is paid to the Department of State Revenue at the same time as the Indiana adjusted gross income tax.

ADMINISTRATION: Auditor of State, Department of Local Government Finance, Department of State Revenue, State Budget Agency.

CERTIFIED DISTRIBUTION: The amount of local income tax revenue distributed to a county during an ensuing calendar year equals the amount of tax the State Budget Agency determines was received from the county for a taxable year ending in a calendar year preceding the calendar year in which the determination is made and was reported on an annual or amended return processed by the Department of State Revenue in the fiscal year ending before July 1 of the calendar year in which the determination is made. The amount is adjusted for refunds made in the fiscal year. The State Budget Agency provides an estimated distribution amount before August 2 and certifies the distribution amount before October 1. The distributions are provided to the county auditor.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: The State Budget Agency may certify to an adopting county an amount less than the amount reported and processed if such action is necessary to offset an overpayment made in a prior calendar year's certified distribution. The certified distribution may also be adjusted to correct for any clerical or mathematical errors made in any previous certification. The State Budget Agency may reduce the amount of the certified distribution over several calendar years so that any adjustment is offset over several years rather than in one lump sum.

If a county modifies a tax rate before November 1 in the same calendar year in which the State Budget Agency determines the certification, the State Budget Agency will adjust the certified distribution provided to the county in the immediately following calendar year and each year thereafter. If the county modifies a tax rate between November 1 and December 31, the State Budget Agency will adjust the distribution provided to the county in the immediately succeeding calendar year.

ALLOCATION OF REVENUE: Not later than 15 days after the distribution of local income tax revenue is certified, the Department of Local Government Finance will determine for each taxing unit and notify the county auditor of the certified amount of property tax credits, school distributions, public safety revenue, economic development revenue, certified shares, and special purpose revenue to be distributed to the taxing unit in the ensuing calendar year. One-twelfth of the money of the certified distribution is distributed monthly to the county auditor. Each monthly payment of a county's certified distribution is allocated and distributed to the appropriate civil unit.

Information on the revenue allocations of specific rate components will be discussed in the following sections.

SUPPLEMENTAL DISTRIBUTION: Before November 2 of each year, the State Budget agency must submit a report to each county auditor indicating the balance in the county's trust account.

Before May 2 each year, the State Budget Agency must determine if the unencumbered balance in a county's trust account exceeds 15% of the certified distribution to be made to the county in the determination year. The State Budget Agency uses the trust account balance as of December 31 of the year that precedes the determination year by two years. The supplemental distribution equals the amount of the unencumbered balance determined to be in excess of 15% of the certified distribution minus any supplemental or special distributions that have not yet been accounted for in the last known balance of the county's trust account. The supplemental distribution is allocated in the same manner as the certified distributions attributable to the taxes and rates that were in effect during the trust account balance year. The revenue must be used for its specified purpose. The Department of Local Government Finance will inform the county auditor of the allocation of the supplemental distribution before May 16.

PROPERTY TAX RELIEF RATE

PURPOSE: The revenue collected from the property tax relief rate must be used to provide property tax credits to county property tax payers, and it is treated as property taxes for all purposes. However, the Department of Local Government Finance may not reduce any taxing unit's maximum permissible tax levy limit or approved property tax levy or rate for any fund by the amount of credits.

RATE: Up to 1.25%

ALLOCATION: The revenue associated with this rate is used to reduce the property tax liability for a taxpayer with tangible property located in the county. The credit may be allocated to:

- Homesteads
- Real property subject to the 2% property tax cap
- All residential property (homesteads, nonhomestead, residential, and apartments)
- Real and personal property subject to the 3% property tax cap
- Any combination of the above categories

The adopting body specifies through ordinance how the tax revenue will be applied to provide property tax credits. Within each category, the property tax credit rate must be at the same percentage for all county taxpayers with property in that category. However, the credit percentage does not have to be uniform among the different property categories.

ALLOCATION EXCEPTIONS:

In Jasper County, a taxpayer who owns an industrial facility is ineligible to receive property tax relief credits if the assessed value of an industrial plant as of March 1, 2006, exceeded 20% of the total assessed value of all property in Jasper County on that date.

Lake County may adopt one of three alternative distribution methods: (1) revenue is used to proportionately reduce property tax levies; (2) revenue collected within a local unit is used to provide a uniform property tax credit in that unit; or (3) 60%

of the revenue is used as described in (2) above and the remainder distributed to the county, townships, and municipalities on a per capita basis to reduce the units' property tax levies.

**Local Income Tax - Property Tax Relief
CY 2017 Certified Distributions and Rates***

County	Rate	Distribution	County	Rate	Distribution
Adams	0.374%	\$2,527,745	Madison	0.500%	\$11,431,798
Allen	0.368%	\$32,999,043	Marion	0.051%	\$10,799,663
Benton	0.290%	\$475,072	Martin	0.250%	\$492,937
Brown	0.500%	\$1,617,271	Miami	1.060%	\$6,135,821
Carroll	0.200%	\$833,205	Monroe	0.052%	\$1,559,678
Cass	1.000%	\$6,863,882	Montgomery	1.100%	\$8,171,160
Clark	0.500%	\$12,604,987	Morgan	1.002%	\$15,612,129
Clay	0.750%	\$3,627,726	Noble	0.250%	\$2,360,817
Clinton	0.500%	\$3,048,360	Parke	0.500%	\$1,337,003
Daviess	0.250%	\$1,561,170	Perry	0.085%	\$296,662
Decatur	0.080%	\$434,624	Posey	0.056%	\$383,949
DeKalb	0.500%	\$4,569,143	Pulaski	1.180%	\$2,950,494
Delaware	0.250%	\$5,034,251	Putnam	0.250%	\$1,722,117
Elkhart	0.250%	\$11,716,753	Randolph	0.500%	\$2,117,699
Fayette	1.120%	\$4,039,083	Ripley	0.130%	\$804,868
Floyd	0.100%	\$2,278,996	Rush	0.090%	\$298,338
Fountain	0.100%	\$314,589	St. Joseph	0.600%	\$37,640,869
Fulton	0.480%	\$1,916,463	Scott	0.160%	\$629,972
Grant	1.000%	\$10,869,418	Spencer	0.039%	\$177,330
Hancock	0.250%	\$4,960,829	Starke	0.060%	\$223,128
Hendricks	0.150%	\$6,630,481	Steuben	0.290%	\$2,165,756
Henry	0.250%	\$2,112,772	Tippecanoe	0.141%	\$5,571,858
Howard	0.500%	\$8,853,225	Tipton	0.200%	\$732,738
Huntington	0.250%	\$1,845,140	Vanderburgh	0.097%	\$4,159,889
Jackson	0.500%	\$4,557,927	Wabash	1.000%	\$6,554,905
Jasper	0.850%	\$6,351,170	Warren	0.320%	\$569,642
Jay	0.600%	\$2,105,712	Washington	0.500%	\$2,255,651
Jennings	0.250%	\$1,180,389	Wells	0.400%	\$2,436,368
LaGrange	0.150%	\$1,182,096	White	0.070%	\$356,513
Lake	1.000%	\$105,352,966	Whitley	0.033%	\$259,880
Lawrence	0.500%	\$4,171,428			

*Based on CY 2017 Local Income Tax Certified Distribution as of November 16, 2016, and rates effective January 1, 2017.

EXPENDITURE RATE

PURPOSE: After an initial allocation, the additional revenue collected from the expenditure rate may be allocated for public safety, economic development, or as certified shares. The allocation is established by ordinance adopted by the county's adopting body.

RATE: Up to 2.5%; 2.75% for Marion County.

INITIAL ALLOCATIONS: Levy Freeze: Counties that imposed a local option income tax to provide for a levy freeze must distribute the revenue associated with the former levy freeze rate before any other expenditure rate distributions. The associated revenue allows local governments to 'freeze' their property tax levies and use the income tax revenue for budget increases. The levy freeze revenue is administered in the same manner as under the former income tax law.

County Public Safety Answering Point (PSAP) Tax Rate: If the adopting body is a local income tax council and the council did not allocate at least 0.1% of the expenditure rate revenue to pay for a PSAP, the county fiscal body may adopt an ordinance to impose a tax rate for a PSAP. The tax rate must be in increments of 0.01% and may not exceed 0.1%, and it is not additional rate capacity. The revenue derived from this rate is distributed to the county before the determination of additional revenue.

Local Property Tax Replacement Credits (LPTRC): Counties that adopted the county adjusted gross income tax prior to its repeal must allocate the revenue associated with the first 0.25% of the expenditure rate to LPTRC. LPTRC are used by all units of government for property tax relief. The credits are distributed based on each unit's allocation amount.

PURPOSE: The additional revenue associated with the expenditure rate, after the initial distributions, may be dedicated to the following purposes:

Public Safety revenue may be used to fund police or fire protection, emergency medical services, corrections, pension payments, or other public safety functions.

Economic Development revenue may be used for economic development, capital projects, private developer loan interest, a regional venture capital fund, or any lawful purpose for which money in any of its other funds may be used.

Certified Shares may be used for any of the purposes of the civil taxing unit.

ALLOCATION: Public Safety revenue is allocated to the county unit and those municipalities that provide a qualifying public safety service. The revenue is allocated based on the unit's share of the attributed allocation amount of all the qualifying units. However, if the county imposed a public safety rate under the former county option income tax, the unit's property tax levy is the basis of the allocation. A fire department, volunteer fire department, or emergency medical services provider not otherwise entitled to a distribution may apply to the adopting body for a distribution.

Economic Development revenue is allocated to the county unit, cities, and towns. The allocation is based on the unit's share of the total property taxes imposed plus, for the county unit, the welfare allocation amount. However, a county adopting body may elect to allocate economic development revenue based on population.

Certified Shares are allocated to all civil units except school corporations and solid waste management districts. However, the adopting body may pass a resolution to include solid waste management districts in the distribution. The revenue distribution is determined by the unit's share of the total attributed allocation amount.

The attributed allocation amount is derived by combining the total property taxes imposed by the civil unit, the certified shares and LPTRC received by the civil unit in the previous year, and in the case of the county unit, the welfare allocation amount. The welfare allocation amount is the property taxes imposed by the county in 1999 for the county's welfare fund and welfare administration

funds and, if the county received a certified distribution of the former local option income taxes in 2008, the property taxes imposed by the county in 2008 for the county's county medical assistance to wards fund, family and children's fund, children's psychiatric residential treatment services fund, county hospital care for the indigent fund, and children with special health care needs fund. This amount is reduced by the property tax levy for all debt service incurred by the unit after June 30, 2005.

ALLOCATION EXCEPTIONS:

Counties that dedicate a portion of their expenditure rate revenue for public safety purposes may choose to allocate part or all of the associated certified distribution to fund a PSAP that is part of the Statewide 911 system or for the operation of a public communication system and computer facilities district. The revenue is distributed to the PSAP or Marion County before the remaining public safety revenue is allocated.

Porter County has the authority to transfer a portion for their economic development allocation to the Northwest Indiana Regional Development Authority. The transfer equals the first \$3.5 M of the revenue associated with an economic development tax rate increase made after April 30, 2005. The remaining revenue associated with the rate increase must be used to fund homestead credits. LaPorte County has the same authority if they choose to increase the economic development expenditure rate allocation.

For Marion County, the certified shares are distributed according to the schedule in IC 6-3.6-11-5, with excess money distributed to those units whose share of property taxes imposed is greater than its respective factor in IC 6-3.6-11-5.

Local Income Tax CY 2017 Expenditure Rate Allocations*

County	Public Safety	Economic Development	Certified Shares	Expenditure Rate
Adams	0.250%	0.400%	0.600%	1.250%
Allen	0.100%	0.400%	0.482%	0.982%
Bartholomew	-	0.250%	1.000%	1.250%
Benton	0.250%	0.250%	1.000%	1.500%
Blackford	0.250%	0.250%	1.000%	1.500%
Boone	0.500%	-	1.000%	1.500%
Brown	0.250%	0.250%	1.523%	2.023%
Carroll	-	0.150%	1.354%	1.504%
Cass	0.250%	0.250%	1.000%	1.500%
Clark	0.250%	0.250%	1.000%	1.500%
Clay	0.250%	-	1.000%	1.250%
Clinton	0.250%	0.250%	1.000%	1.500%
Crawford	-	0.250%	0.750%	1.000%
Daviess	-	0.250%	1.000%	1.250%
Dearborn	-	-	0.600%	0.600%
Decatur	-	0.250%	1.000%	1.250%
DeKalb	0.250%	0.250%	1.000%	1.500%
Delaware	0.250%	0.400%	0.600%	1.250%
Dubois	-	0.400%	0.600%	1.000%
Elkhart	0.250%	0.250%	1.000%	1.500%
Fayette	-	-	1.000%	1.000%
Floyd	-	0.300%	0.750%	1.050%
Fountain	0.250%	0.200%	1.000%	1.450%
Franklin	0.250%	0.250%	1.000%	1.500%

County	Public Safety	Economic Development	Certified Shares	Expenditure Rate
Fulton	0.250%	0.200%	1.000%	1.450%
Gibson	-	0.500%	0.200%	0.700%
Grant	-	0.220%	1.000%	1.220%
Greene	-	0.250%	1.000%	1.250%
Hamilton	-	-	1.000%	1.000%
Hancock	0.200%	0.100%	1.000%	1.300%
Harrison	-	0.250%	0.750%	1.000%
Hendricks	0.100%	0.250%	1.000%	1.350%
Henry	0.250%	-	1.000%	1.250%
Howard	-	0.200%	0.700%	0.900%
Huntington	0.250%	0.250%	1.000%	1.500%
Jackson	0.250%	0.250%	1.000%	1.500%
Jasper	0.250%	0.250%	1.364%	1.864%
Jay	0.200%	0.250%	1.400%	1.850%
Jefferson	-	0.350%	-	0.350%
Jennings	1.000%	0.250%	1.000%	2.250%
Johnson	-	-	1.000%	1.000%
Knox	-	0.400%	0.600%	1.000%
Kosciusko	-	0.300%	0.700%	1.000%
LaGrange	-	0.250%	1.000%	1.250%
Lake	0.250%	0.250%	-	0.500%
LaPorte	-	0.450%	0.500%	0.950%
Lawrence	0.250%	-	1.000%	1.250%
Madison	0.250%	-	1.000%	1.250%
Marion	0.500%	-	1.219%	1.719%
Marshall	-	-	1.000%	1.000%
Martin	0.250%	0.200%	0.800%	1.250%
Miami	0.250%	0.400%	0.580%	1.230%
Monroe	0.250%	-	0.948%	1.198%
Montgomery	-	-	1.000%	1.000%
Morgan	0.250%	0.200%	1.268%	1.718%
Newton	-	-	1.000%	1.000%
Noble	0.250%	0.250%	1.000%	1.500%
Ohio	0.250%	-	1.000%	1.250%
Orange	-	0.250%	1.000%	1.250%
Owen	-	0.300%	1.000%	1.300%
Parke	0.250%	0.250%	1.650%	2.150%
Perry	0.250%	0.500%	0.475%	1.225%
Pike	0.250%	0.500%	-	0.750%
Porter	-	0.500%	-	0.500%
Posey	0.250%	0.500%	0.444%	1.194%
Pulaski	0.250%	0.250%	1.400%	1.900%
Putnam	0.250%	0.250%	1.000%	1.500%
Randolph	0.250%	0.250%	1.000%	1.500%
Ripley	-	0.250%	1.000%	1.250%
Rush	0.160%	0.250%	1.000%	1.410%
St. Joseph	0.250%	0.400%	0.500%	1.150%
Scott	-	-	1.000%	1.000%
Shelby	0.250%	0.250%	1.000%	1.500%
Spencer	-	0.500%	0.261%	0.761%
Starke	-	0.500%	0.500%	1.000%
Steuben	0.250%	0.250%	1.000%	1.500%
Sullivan	-	0.300%	-	0.300%
Switzerland	-	-	1.000%	1.000%
Tippecanoe	-	0.400%	0.559%	0.959%
Tipton	0.130%	0.374%	1.496%	2.000%
Union	0.250%	0.250%	1.000%	1.500%
Vanderburgh	-	-	0.904%	0.904%

County	Public Safety	Economic Development	Certified Shares	Expenditure Rate
Vermillion	-	0.200%	-	0.200%
Vigo	-	0.500%	0.750%	1.250%
Wabash	0.250%	0.250%	1.400%	1.900%
Warren	0.250%	0.250%	1.300%	1.800%
Warrick	-	0.500%	-	0.500%
Washington	0.250%	0.250%	1.000%	1.500%
Wayne	-	0.250%	1.000%	1.250%
Wells	0.050%	0.250%	1.400%	1.700%
White	-	0.250%	1.000%	1.250%
Whitley	0.250%	0.200%	1.000%	1.450%

*Based on CY 2017 Local Income Tax Certified Distribution as of November 16, 2016, and rates effective January 1, 2017.

Local Income Tax
CY 2017 Expenditure Rate Distributions*

Estimated Initial Allocations				Estimated Additional Revenue			
County	Levy Freeze Distribution	PSAP Distribution	LPTRC	Public Safety	Economic Development	Certified Shares	Total Expenditure Revenue
Adams	-	-	-	\$1,677,424	\$2,742,970	\$4,025,818	\$8,446,212
Allen	-	-	-	\$8,969,569	\$36,317,531	\$43,242,291	\$88,529,391
Bartholomew	-	-	\$5,599,934	-	\$5,616,566	\$16,799,801	\$28,016,300
Benton	-	-	\$409,084	\$409,084	\$412,425	\$1,227,251	\$2,457,843
Blackford	-	-	\$540,409	\$540,409	\$542,000	\$1,621,227	\$3,244,045
Boone	-	-	-	\$14,281,524	-	\$28,563,049	\$42,844,573
Brown	\$1,692,959	-	\$808,635	\$808,635	\$811,301	\$2,425,906	\$6,547,437
Carroll	\$1,474,357	-	\$1,041,507	-	\$626,172	\$3,124,520	\$6,266,555
Cass	-	-	\$1,715,971	\$1,715,971	\$1,724,310	\$5,147,912	\$10,304,163
Clark	-	-	\$6,180,895	\$6,180,895	\$6,424,093	\$18,542,684	\$37,328,566
Clay	-	-	\$1,209,242	\$1,209,242	-	\$3,627,726	\$6,046,210
Clinton	-	-	\$1,524,180	\$1,524,180	\$1,526,810	\$4,572,541	\$9,147,711
Crawford	-	-	\$401,543	-	\$402,706	\$803,086	\$1,607,335
Daviess	-	-	\$1,551,135	-	\$1,561,170	\$4,653,404	\$7,765,708
Dearborn	-	-	-	-	-	\$7,545,230	\$7,545,230
Decatur	-	-	\$1,351,783	-	\$1,358,199	\$4,055,350	\$6,765,332
DeKalb	-	-	\$2,284,571	\$2,284,571	\$2,372,820	\$6,853,714	\$13,795,676
Delaware	-	-	-	\$5,011,303	\$8,054,802	\$12,027,127	\$25,093,232
Dubois	-	-	-	-	\$5,240,697	\$7,830,462	\$13,071,159
Elkhart	-	-	\$11,716,753	\$11,716,753	\$12,449,885	\$35,150,259	\$71,033,650
Fayette	-	-	-	-	-	\$3,603,324	\$3,603,324
Floyd	-	-	\$5,644,599	-	\$6,836,987	\$11,289,199	\$23,770,785

Estimated Initial Allocations				Estimated Additional Revenue			
County	Levy Freeze Distribution	PSAP Distribution	LPTRC	Public Safety	Economic Development	Certified Shares	Total Expenditure Revenue
Fountain	-	-	\$780,757	\$780,757	\$633,752	\$2,342,270	\$4,537,536
Franklin	-	\$200,768	\$1,338,455	\$1,137,687	\$1,347,093	\$4,015,365	\$8,039,368
Fulton	-	-	\$997,452	\$997,452	\$799,140	\$2,992,355	\$5,786,399
Gibson	-	-	-	-	\$4,137,618	\$1,655,047	\$5,792,665
Grant	-	-	-	-	\$2,403,850	\$10,869,418	\$13,273,268
Greene	-	-	-	-	\$1,447,270	\$5,789,079	\$7,236,349
Hamilton	-	-	-	-	-	\$142,978,394	\$142,978,394
Hancock	-	-	\$4,960,829	\$3,968,663	\$1,975,060	\$14,882,486	\$25,787,038
Harrison	-	-	\$2,041,420	-	\$2,060,854	\$4,082,841	\$8,185,115
Hendricks	-	\$4,420,321	\$11,050,802	-	\$11,107,453	\$33,152,407	\$59,730,983
Henry	-	-	-	\$2,110,608	-	\$8,442,430	\$10,553,038
Howard	-	-	-	-	\$3,550,668	\$12,394,514	\$15,945,182
Huntington	-	-	\$1,845,140	\$1,845,140	\$1,849,702	\$5,535,421	\$11,075,403
Jackson	-	-	\$2,275,079	\$2,275,079	\$2,282,848	\$6,825,236	\$13,658,241
Jasper	\$2,719,795	-	\$1,867,991	\$1,867,991	\$1,878,254	\$5,603,974	\$13,938,005
Jay	\$1,401,029	-	\$875,643	\$700,514	\$886,065	\$2,626,929	\$6,490,180
Jefferson	-	-	-	-	\$2,386,066	-	\$2,386,066
Jennings	-	-	\$1,180,389	\$4,721,557	\$1,186,895	\$3,541,168	\$10,630,009
Johnson	-	-	\$10,267,022	-	-	\$30,801,065	\$41,068,086
Knox	-	-	-	-	\$3,039,527	\$4,338,325	\$7,377,852
Kosciusko	-	-	-	-	\$6,490,082	\$15,010,598	\$21,500,680
LaGrange	-	-	\$1,909,758	-	\$1,970,161	\$5,729,273	\$9,609,192
Lake	-	-	-	\$26,338,242	\$27,787,863	-	\$54,126,105
LaPorte	-	-	\$5,710,904	-	\$10,376,440	\$5,710,904	\$21,798,248
Lawrence	-	-	\$2,085,714	\$2,085,714	-	\$6,257,141	\$10,428,569

County	Estimated Initial Allocations				Estimated Additional Revenue				Total
	Levy Freeze Distribution	PSAP Distribution	LPTRC		Public Safety	Economic Development	Certified Shares	Expenditure Revenue	
Madison	-	-	-		\$5,715,899	-	\$22,863,596	\$28,579,495	
Marion	\$57,513,000	\$11,650,000	-		\$106,505,556	-	\$190,561,448	\$366,230,004	
Marshall	-	-	\$2,493,217		-	-	\$7,479,652	\$9,972,869	
Martin	-	-	-		\$492,937	\$396,883	\$1,577,397	\$2,467,217	
Miami	-	-	-		\$1,446,480	\$2,318,674	\$3,353,520	\$7,118,674	
Monroe	-	\$2,182,947	-		\$5,344,457	-	\$28,549,937	\$36,077,341	
Montgomery	-	-	-		-	-	\$7,425,971	\$7,425,971	
Morgan	\$4,175,393	-	\$3,894,956		\$3,894,956	\$3,120,373	\$11,684,868	\$26,770,545	
Newton	-	-	\$757,325		-	-	\$2,271,975	\$3,029,300	
Noble	-	-	\$2,354,663		\$2,354,662	\$2,360,817	\$7,063,988	\$14,134,129	
Ohio	-	\$313,185	\$313,185		-	-	\$939,554	\$1,565,924	
Orange	-	-	\$813,346		-	\$816,028	\$2,440,039	\$4,069,413	
Owen	-	-	\$921,135		-	\$1,105,904	\$2,763,406	\$4,790,445	
Parke	\$1,198,248	-	\$665,693		\$665,693	\$671,310	\$2,529,635	\$5,730,579	
Perry	-	-	-		\$856,794	\$1,769,611	\$1,629,279	\$4,255,684	
Pike	-	-	-		\$661,483	\$1,322,967	-	\$1,984,450	
Porter	-	-	-		-	\$24,768,059	-	\$24,768,059	
Posey	-	-	-		\$1,714,060	\$3,574,311	\$3,044,170	\$8,332,541	
Pulaski	\$999,984	-	\$624,990		\$624,990	\$625,741	\$1,874,971	\$4,750,676	
Putnam	-	-	\$1,717,639		\$1,717,639	\$1,722,117	\$5,152,916	\$10,310,311	
Randolph	-	-	\$1,058,849		\$1,058,849	\$1,082,907	\$3,176,548	\$6,377,153	
Ripley	-	-	\$1,535,560		-	\$1,547,822	\$4,606,681	\$7,690,063	
Rush	-	\$264,933	\$827,916		\$264,933	\$828,717	\$2,483,747	\$4,670,245	
St. Joseph	-	-	-		\$15,673,247	\$26,149,949	\$31,321,416	\$73,144,612	
Scott	-	-	-		-	-	\$3,913,575	\$3,913,575	

Estimated Initial Allocations				Estimated Additional Revenue			Total
County	Levy Freeze Distribution	PSAP Distribution	LPTRC	Public Safety	Economic Development	Certified Shares	Expenditure Revenue
Shelby	-	-	\$2,410,160	\$2,410,160	\$2,413,464	\$7,230,480	\$14,464,264
Spencer	-	-	-	-	\$2,327,330	\$1,190,253	\$3,517,583
Starke	-	-	\$933,411	-	\$1,859,402	\$933,411	\$3,726,223
Steuben	-	-	\$1,851,905	\$1,851,905	\$1,961,568	\$5,555,716	\$11,221,094
Sullivan	-	-	-	-	\$1,135,773	-	\$1,135,773
Switzerland	-	-	-	-	-	\$1,590,037	\$1,590,037
Tiptecanoe	-	-	-	-	\$15,823,721	\$21,974,260	\$37,797,981
Tipton	-	\$476,280	\$915,923	-	\$1,372,079	\$4,564,959	\$7,329,241
Union	-	-	\$318,375	\$318,375	\$320,650	\$955,125	\$1,912,525
Vanderburgh	-	-	-	-	-	\$38,947,772	\$38,947,772
Vermillion	-	-	-	-	\$602,986	-	\$602,986
Vigo	-	-	\$5,052,844	-	\$10,357,319	\$10,105,687	\$25,515,850
Wabash	\$2,621,962	-	\$1,638,726	\$1,638,726	\$1,663,674	\$4,916,178	\$12,479,266
Warren	\$531,318	-	\$442,765	\$442,765	\$453,132	\$1,328,294	\$3,198,274
Warrick	-	-	-	-	\$10,006,618	-	\$10,006,618
Washington	-	-	\$1,127,826	\$1,127,826	\$1,136,663	\$3,383,477	\$6,775,791
Wayne	-	-	\$2,991,042	-	\$3,065,381	\$8,973,125	\$15,029,548
Wells	\$2,433,295	-	\$1,520,809	\$304,162	\$1,524,650	\$4,562,428	\$10,345,344
White	-	-	\$1,268,225	-	\$1,273,261	\$3,804,674	\$6,346,160
Whitley	-	-	\$1,972,371	\$1,972,371	\$1,579,817	\$5,917,112	\$11,441,671

*Based on CY 2017 Local Income Tax Certified Distributions as of November 16, 2016, and rates effective on January 1, 2017.

SPECIAL PURPOSE RATES

PURPOSE: Special purpose rates are additional tax rates authorized by the General Assembly for a specific purpose for a particular county. The special purpose rates provide additional revenue capacity above the property tax relief and expenditure rates. The special purpose rates may provide revenue for the debt service or operating revenue for specific projects. The terms of the bonds or leases entered into with special purpose revenue may not exceed 20 years unless the authorizing statute specifies a different term.

RATE: Once authorized, the adopting body may pass an ordinance to impose a rate. The table below contains the authorized special purpose rates by county, along with the purpose and current rate.

ALLOCATION: A local unit that receives a distribution of special purpose revenue must deposit the tax in a separate account or fund. The revenue may only be used for the purposes for which the tax was imposed.

Local Income Tax - Special Purpose Rates CY 2017 Certified Distributions and Rates*

County	Rate	Distribution	Citation	Purpose
Clay	0.250%	\$1,209,242	IC 6-3.6-7-25	Correctional Facility
Daviess	0.250%	\$1,551,135	IC 6-3.6-7-7	Correctional Facility
Elkhart	0.250%	\$11,716,753	IC 6-3.6-7-8	Correctional Facility
Fayette	0.250%	\$907,831	IC 6-3.6-7-24	Economic Devel. Org.
Grant	0.030%	\$327,798	IC 6-3.6-7-26	Courthouse
Hancock	0.150%	\$2,962,590	IC 6-3.6-7-9	Library
Howard	0.250%	\$4,426,612	IC 6-3.6-7-10	Correctional Facility
Jackson	0.100%	\$910,031	IC 6-3.6-7-11	Correctional Facility
Jasper	0.150%	\$1,120,795	IC 6-3.6-7-12	Correctional Facility
Marshall	0.250%	\$2,493,217	IC 6-3.6-7-14	Correctional Facility
Miami	0.250%	\$1,446,480	IC 6-3.6-7-15	Correctional Facility
Monroe	0.095%	\$2,860,413	IC 6-3.6-7-16	Correctional Facility
Perry	0.500%	\$1,769,611	IC 6-3.6-7-17	Correctional Facility
Pulaski	0.300%	\$749,988	IC 6-3.6-7-18	Correctional Facility
Randolph	0.250%	\$1,082,907	IC 6-3.6-7-19	Courthouse
Rush	0.600%	\$1,986,997	IC 6-3.6-7-19.5	Correctional Facility
Scott	0.250%	\$978,394	IC 6-3.6-7-20	Correctional Facility
Starke	0.650%	\$2,417,223	IC 6-3.6-7-21	Correctional Facility
Tipton	0.400%	\$1,465,476	IC 6-3.6-7-21.5	Correctional Facility
Union	0.250%	\$318,375	IC 6-3.6-7-22	Courthouse
Wayne	0.250%	\$2,991,042	IC 6-3.6-7-23	Correctional Facility

*Based on CY 2017 Local Income Tax Certified Distributions as of November 16, 2016, and rates effective on January 1, 2017.

Delaware, Hamilton, Hancock, Johnson, Madison, and Marion Counties have the authority under IC 6-3.6-7-27 to impose a special purpose rate for a Central Indiana Mass Transit project.

Counties that are members of a regional development authority have the authority under IC 6-3.6-7-24 to impose a special purpose rate to fund the regional development authority.

FOOD AND BEVERAGE TAX

IC 6-9

ACCT. NO. 73263 through 73312-418400

TAXPAYER: Purchasers of food and beverages prepared for consumption at a location or on equipment provided by a retail merchant. This includes food or beverages sold in a heated state or heated by the seller. The tax also applies to a product made from two or more food ingredients combined by the seller as a single item (with certain exceptions) and food sold with eating utensils provided by the seller.

TAX BASE: Gross retail income received by retail merchants for the sale of food and beverages.

RATE: Rate equals 1% of the sale price. An additional 1% is allowed for units adopting the tax under IC 6-9-35 for a combined rate of 2%.

PROCEDURE: The tax is paid to the Department of State Revenue at the same time as sales tax. Certain counties have the option to collect the food and beverage tax locally.

EXEMPTIONS: Any furnishing of food or beverages that is exempt from state sales tax liability.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

REVENUE:

Unit	Code Cite	Rate	Purpose	FY 2016* Revenue
Allen County	6-9-33	1%	Supplemental Coliseum Improvement Fund; Reserve Acct.	\$7,332,656
Boone County	6-9-35	1%	50% MCCIB, 50% county retains	973,068
Lebanon	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	435,535
Zionsville	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	381,726
Cloverdale, Putnam County	6-9-43	1%	Sanitary sewers; wastewater treatment, drainage or flood control; water treatment, storage, or distribution facilities	107,911
Delaware County	6-9-21	1%	Civic Center	2,093,463
Hamilton County	6-9-35	1%	50% MCCIB, 50% county retains	6,367,139
Carmel	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	1,897,554
Noblesville	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	1,617,309
Westfield	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	850,876
Hancock County	6-9-35	1%	50% MCCIB, 50% county retains	995,212
Hendricks County	6-9-35	1%	50% MCCIB, 50% county retains	3,313,704
Avon	6-9-27	1%	Sewer, Park, Water, and Drainage Facilities	1,090,207
Brownsburg	6-9-27	1%	Sewer, Park, Water, and Drainage Facilities	651,329
Plainfield	6-9-27	1%	Sewer, Park, Water, and Drainage Facilities	1,085,621

Henry County	6-9-25	1%	Economic Development and Tourism	591,303
Johnson County ¹	6-9-35	1%	50% MCCIB, 50% county retains	1,177,089
Madison County	6-9-26	1%	Madison Co. and Anderson econ. devel., juvenile detention center	1,959,056
Marion County	6-9-12	1%	Capital Improvements	24,391,667
Marion County	6-9-35	1%	Stadium & Conv Ctr Improvem'ts	24,391,667
Martinsville, Morgan Co.	6-9-27	1%	Renovation of City Hall. Police, Fire, Sewer, Water Drainage Facil.	367,363
Mooresville, Morgan Co.	6-9-27	1%	Sewer, Park, Water, & Drainage Facilities	384,809
Nashville, Brown Co.	6-9-24	1%	Public parking and restrooms, sidewalks and streetscape improvements	171,639
Orange County (Historic Hotel)	6-9-45.5	2%	West Baden Springs Historic Hotel Preservation and Maint. Fund	344,568
Rockville, Parke Co.	6-9-45	1%	Property tax levy reduction, econ. devel.; storm water, sidewalk, street, park, and parking improvements; public safety	58,203
Shelby County	6-9-35	1%	50% MCCIB, 50% county retains	666,848
Shipshewana, LaGrange Co.	6-9-27	1%	Sewer, Park, Water, and Drainage Facilities	96,742
Vanderburgh County	6-9-20	1%	Auditorium improvem'ts/renov., conv. ctr, parking, & d'town arena	4,463,416
TOTAL				\$88,256,680

¹Johnson County reports revenue to the state only until the \$5 M cap for annual collections transferred to the MCCIB is reached. Therefore, the revenue amount shown does not represent a full year of collections.

*FY 2016 revenue does not include \$217,071 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: Revenue from the tax is paid monthly by the State Treasurer to the county or municipality upon warrants issued by the State Auditor.

For counties that have adopted the food and beverage tax under IC 6-9-35, 50% of revenue collections is transferred to the Marion County Capital Improvement Board (MCCIB) to construct the Marion County stadium and to expand and improve the Indiana Convention Center. If total annual collections transferred to the MCCIB reach \$5 M, any revenue transferred to the MCCIB in excess of \$5 M is returned to those counties.

The remaining 50% is retained by the county to assist with its budget or reduce the property tax levy. This revenue may also be used for any legal or corporate purpose, including issuing bonds and entering leases. Upon retirement of debt incurred by the MCCIB for the stadium and convention center, the local unit retains 100% of revenue collected until the tax is repealed.

INNKEEPER'S TAX

IC 6-9

ACCT. NO. 73210-418500 through 73254-419500

TAXPAYERS: Guests at hotels, motels, inns, tourist camps, tourist cabins, or any other place in which lodgings are regularly furnished for consideration.

TAX BASE: Gross income derived from lodging income.

RATE: Varies by county as specified by statute or adopted by county fiscal body. May not exceed 5% if adopted under IC 6-9-18. The rate in St. Joseph County is 6%; Vigo County, 6.5%; Allen County, 7%; Hendricks County, 8%; Vanderburgh County, 8%; and Marion County, 10%.

PROCEDURE: For counties not collecting and administering the tax locally, the tax is remitted to the Department of State Revenue at the same time as Sales Tax.

ADMINISTRATION: County Treasurer; County Auditor; Sales Tax Division, Department of State Revenue.

REVENUE & DISTRIBUTION:

County	Code Cite	Rate	Eff. Date	Use	FY 2016 Collections
Allen ^{1,2}	6-9-9-3	7.0%	01/01/72	Capital Improvement Fund	\$5,017,571
Bartholomew	6-9-18-3	5.0%	03/01/89	CVTPF*	1,399,758
Boone	6-9-18-3	5.0%	11/01/93	CVTPF*	480,080
Brown	6-9-14-6	5.0%	01/01/84	Convention and Visitors Fund	706,366
Carroll	6-9-18-3	5.0%	07/01/13	CVTPF*	0
Cass	6-9-18-3	3.5%	02/01/04	CVTPF*	113,489
Clark ¹	6-9-3-4	4.0%	08/01/84	75% Convention & Exhibition Center Fund; 25% Capital Development Tourism Fund	1,406,734
Clinton	6-9-18-3	4.0%	05/09/06	CVTPF*	48,360
Crawford	6-9-18-3	5.0%	07/01/94	CVTPF*	60,325
Daviess	6-9-18-3	5.0%	07/01/88	CVTPF*	186,586
Dearborn	6-9-18-3	5.0%	04/18/95	CVTPF*	437,921
Decatur	6-9-18-3	5.0%	01/01/97	CVTPF*	228,877
DeKalb	6-9-18-3	5.0%	07/01/99	Convention, Recreation and Visitor Promotion Fund	318,170
Delaware	6-9-18-3	5.0%	07/01/83	CVTPF*	638,700
Dubois	6-9-18-3	5.0%	01/01/92	CVTPF*	450,159
Elkhart	6-9-19-3	5.0%	07/01/83	Convention/Visitor Promo Fund	1,775,335
Fayette	6-9-18-3	5.0%	11/12/02	CVTPF*	25,606
Floyd ¹	6-9-3-4	4.0%	08/01/84	75% Convention & Exhibition Center Fund; 25% Capital Development Tourism Fund	233,266
Franklin	6-9-18-3	5.0%	07/01/01	CVTPF*	101,507
Fulton	6-9-18-3	3.0%	05/23/00	CVTPF*	30,780
Gibson	6-9-18-3	5.0%	07/01/97	CVTPF*	270,298
Grant	6-9-18-3	5.0%	07/01/83	CVTPF*	331,644
Hamilton	6-9-18-3	5.0%	07/01/89	CVTPF*	4,012,255
Hancock	6-9-18-3	4.0%	01/01/02	CVTPF*	495,266
Harrison ¹	6-9-18-3	4.0%	12/01/86	CVTPF*	447,646
Hendricks	6-9-37-3	8.0%	01/01/98	CVTPF*	2,389,411
Henry	6-9-18-3	5.0%	06/01/89	CVTPF*	52,358
Howard	6-9-16-6	5.0%	07/01/81	Convention/Visitor Promo Fund	605,731
Huntington	6-9-18-3	5.0%	01/01/94	CVTPF*	147,373
Jackson ³	6-9-32-3	5.0%	01/01/96	CVTPF*	450,150
Jasper	6-9-18-3	5.0%	01/01/13	Tourism Fund	125,198

County	Code Cite	Rate	Eff. Date	Use	FY 2016 Collections
Jay	6-9-18-3	5.0%	01/01/01	Convention, Recreation, and Visitor Promotion Fund	104,266
Jefferson ¹	6-9-15-6	5.0%	07/01/81	Convention and Tourism Fund	345,752
Jennings	6-9-18-3	5.0%	01/01/95	CVTPF*	42,142
Johnson	6-9-18-3	5.0%	1/1/2016	CVTPF*	**
Knox	6-9-18-3	5.0%	08/01/93	CVTPF*	340,070
Kosciusko	6-9-18-3	5.0%	01/01/87	CVTPF*	583,602
LaGrange	6-9-18-3	5.0%	07/01/93	CVTPF*	585,427
Lake	6-9-2-1	5.0%	07/29/75	Of the first \$1.2 M in revenue, ⁴ 35% to the CVTPF*; 44.33% to IU NW; 9% to Cities & Towns; 9% to Purdue Calumet, 2.67% to Gary and Hammond Conv. Facilities	3,205,777
LaPorte	6-9-6-6	5.0%	01/01/79	Conv., Tourism, and Rec. Fund	1,220,288
Lawrence	6-9-18-3	5.0%	11/19/91	CVTPF*	255,401
Madison	6-9-17-3	5.0%	07/01/82	Convention/Visitor Promo Fund	636,735
Marion ¹	6-9-8-3	10.0%	01/01/76	Capital Improvement Fund	52,681,702
Marshall	6-9-18-3	5.0%	04/01/91	CVTPF*	349,637
Miami	6-9-18-3	5.0%	07/01/08	CVTPF*	52,834
Monroe	6-9-4-6	5.0%	07/01/82	Innkeepers Tax Fund ⁵	2,571,695
Montgomery	6-9-18-3	3.0%	06/01/86	CVTPF*	211,238
Morgan	6-9-18-3	5.0%	09/30/10	CVTPF	132,343
Noble	6-9-18-3	5.0%	02/04/02	Convention, Recreation, & Visitor Promotion Fund	122,717
Ohio	6-9-18-3	5.0%	08/01/96	CVTPF*	47,405
Orange	6-9-18-3	4.0%	01/01/99	CVTPF*	1,077,968
-- Historic Hotels Supp.	6-9-45-6	2.0%	7/1/2015	Historic Hotel Preservation and Maint. Fund	341,135
Owen	6-9-18-3	5.0%	06/13/11	CVTPF*	80,903
Parke	6-9-18-3	5.0%	08/01/92	CVTPF*	141,200
Perry	6-9-18-3	5.0%	09/01/95	CVTPF*	257,641
Porter	6-9-18-3	5.0%	01/01/86	CVTPF*	1,337,470
Posey	6-9-18-3	5.0%	7/1/2014	CVTPF*	103,482
Putnam	6-9-18-3	5.0%	09/01/89	CVTPF*	279,376
Randolph	6-9-18-3	5.0%	06/03/08	Innkeepers Tax Fund ⁶	46,876
Ripley	6-9-18-3	5.0%	01/01/96	CVTPF*	31,311
St. Joseph	6-9-1-5	6.0%	01/01/73	Convention/Exhibition Ctr Fund	4,859,864
Scott ¹	6-9-18-3	5.0%	01/01/97	CVTPF*	254,877
Shelby ¹	6-9-18-3	5.0%	07/01/01	CVTPF*	264,122
Spencer ¹	6-9-18-3	4.0%	06/01/94	CVTPF*	398,602
Starke ¹	6-9-18-3	5.0%	05/30/07	CVTPF*	8,678
Steuben	6-9-18-3	5.0%	06/01/94	CVTPF*	484,765
Sullivan	6-9-18-3	5.0%	01/01/94	CVTPF*	53,369
Switzerland	6-9-18-3	5.0%	01/01/92	CVTPF*	260,011
Tippecanoe	6-9-7-6	5.0%	09/01/86	Innkeepers Tax Fund ⁷	2,428,286
Vanderburgh	6-9-2.5-6	8.0%	07/01/83	43.75% Tourism Cap. Imp. Fund; 31.25% C&V Promotion Fund; 25% Conv. Ctr. Operating Fund	4,487,445
Vermillion	6-9-18-3	5.0%	06/01/96	CVTPF*	4,068
Vigo	6-9-11-6	6.5%	08/01/80	Convention/Visitor Promo Fund	1,881,678
Wabash	6-9-18-3	5.0%	01/01/93	CVTPF*	132,880
Washington	6-9-18-3	5.0%	09/01/02	CVTPF*	39,592
Wayne	6-9-10-6	5.0%	07/01/80	Convention and Tourism Fund	626,671
White	6-9-10.5-6	5.0%	07/01/97	Lake Enhancement Fund; County Promotion Fund	241,370
TOTAL					\$106,599,591

*Convention, Visitor, and Tourism Promotion Fund

**Not available.

1 - Remitted to the Department of State Revenue; all others are collected locally.

2 - In Allen County, at least 1/6 of the revenue must be used for the promotion of conventions and tourism.

3 - Up to 25% of revenue may be used to promote and encourage industrial and economic development.

4 - Revenue that exceeds \$1.2 M each year is distributed as follows: 85% to the Convention, Tourism, and Visitor Promotion Fund; 5% to P.U.-Calumet for nursing education programs; 5% to I.U.-Northwest for medical education programs; and 5% to I.U.-Northwest for allied health education programs.

5 - For the service of county-issued bonds and debt of the Convention and Visitor Commission.

6 - Goes to the Randolph Economic Development Corporation.

7 - Revenue collected at a 5% rate is divided as follows: 40% to the Lafayette Convention and Visitors Bureau; 30% for DNR development projects on the Wabash River; 10% to a designated community development corporation serving the metro area; 10% to Historic Prophetstown; 10% to the Wabash River Enhancement Corporation.

DEFINITION OF PROPERTY TAX TERMS

Abstract Assessed Value: The actual value used to create tax bills. TIF allocations, withheld AV, and changes to assessments after AV is certified can cause abstract AV to differ from certified AV.

Abstract Levy: The product of the abstract net assessed value multiplied by the tax rate.

Assessed Valuation: Assessed value equals 100% of true tax value.

Budget Appropriation: A taxing unit's legal authority to spend money, as certified by the Department of Local Government Finance (DLGF).

Certified Assessed Value: A taxing unit's net assessed value certified by the county auditor for use in preparing budgets and calculating tax rates.

Certified Levy: The property tax levy that is certified by the DLGF at the time the unit's budget is approved. The levy is the total amount of income expected to be raised from property taxes by a governmental unit (before circuit breaker credits).

County Abstract: The document used by the county auditor to summarize by taxing district, assessed values, deductions, exemptions, and taxes charged based on actual property tax billings.

Personal Property: Tangible property not permanently affixed to and a part of real estate. Includes business depreciable property and most mobile homes.

Real Property: Land and improvements considered permanent fixtures. Gaming riverboats and some mobile homes are also assessed as real property.

Tax Base: The total certified net assessed valuation of real and personal property.

Tax Rate: Expressed as a dollar rate per \$100 of assessed value (i.e., \$1.50 per \$100 AV). $\text{Tax Rate} = \text{Certified Levy} / \text{Certified AV} \times 100$.

True Tax Value: The term used in determining the assessed valuation of property. The rules of the DLGF are the basis for determining the true tax value of real and personal property.

LOCAL PROPERTY TAXES

IC 6-1.1

TAXPAYER: Owners of real property and tangible personal property located in Indiana on the assessment date. Prior to 2016, the assessment date for mobile homes assessed as personal property was January 15; and for all other personal and real property, March 1.

Beginning in 2016, the assessment date for real and personal property is January 1. Beginning in 2017, the assessment date for mobile homes will also be January 1.

TAX BASE: The property tax is imposed on real property and on certain types of personal property. Personal property subject to assessment includes the following: machinery and equipment; advertising devices, such as billboards located on real property not owned by the owner of the devices; airplanes not subject to the Aircraft Excise Tax; mobile homes not on a permanent foundation; and equipment or machine foundations not supporting a building.

EXEMPTIONS: Property owned by the following entities may be partially or totally exempt: government; corporations organized to perpetuate the memory of soldiers and sailors; nonprofit corporations organized to promote the fine arts; public libraries; fraternal benefit associations; college fraternities and sororities; not-for-profit water companies and sewage disposal companies; air and water pollution equipment; property used for educational, scientific, literary, religious, or charitable purposes; county or district agricultural associations; and cemetery corporations, firms, or associations. Specifically named organizations include YMCA, YWCA, Salvation Army, K of C, YMHA, Boy Scouts, Girl Scouts, DAV, VFW, American Legion, and American War Veterans.

Additional exemptions include the following: real property used to dispense gratuitously medicine and medical advice by an entity that exists for that purpose; all inventory; property owned by an Indiana nonprofit corporation and used in the operation of a licensed health care facility, a residential facility for the aged, or a Christian Science home or sanatorium; hospital property used to furnish goods or services to other hospitals, and property owned by a shared hospital services organization; personal property owned by a coal mining operation used to meet reclamation standards.

In addition, qualified wildlife habitat or riparian land may be classified and assessed at \$1 per acre. Land classified as a filter strip or a windbreak is assessed at \$1 per acre. Beginning with 2017 assessments, the assessment will increase from \$1 per acre to \$13.29 per acre.

Beginning with taxes payable in 2017, business personal property is exempt if the total acquisition cost of all of a taxpayer's personal property in the county is less than \$20,000. Also beginning in 2017, counties may opt to exempt all newly acquired personal property in the county.

CREDITS: A property tax credit reduces a taxpayer's net property tax liability.

Circuit Breaker (or Tax Cap) Credit: Taxpayers are entitled to a credit if the net tax due on the property exceeds the tax cap applicable to their property. The credit is equal to the excess tax over a percentage of gross AV. The credit applies to all property at the following AV thresholds: 1% for homesteads, 2% for all other residential property, commercial apartments, and farmland; 3% for all other real and personal property.

The amount of the net tax bill that is attributable to debt incurred before July 1, 2008, in Lake and St. Joseph Counties is excluded from the calculation. This exclusion expires on January 1, 2020.

In addition, the amount of the net tax bill that is attributable to levies imposed as a result of a referendum in any county is excluded from the calculation.

Qualifying seniors receive an additional credit if (a) their homestead AV is less than \$160,000, (b) their income does not exceed \$30,000 (\$40,000, if married), and (c) the year-to-year increase in net tax on the homestead, after all other credits, exceeds 2%.

Circuit breaker credits are not funded and reduce the property tax collected and distributed to the civil taxing units and school corporations that provide service to the property receiving the credit. Taxing units are required to make all debt payments.

DEDUCTIONS: A property tax deduction reduces the taxable assessed value of property, resulting in the net AV amount. Property tax deductions are described in the table following this section.

CURRENT PROPERTY TAX CONTROLS: A civil taxing unit's maximum permissible tax levy for controlled funds is equal to the previous year's maximum levy, increased by the six-year average growth in Indiana nonfarm personal income (AVGQ). A civil unit may appeal to increase its levy if the unit's assessed value growth exceeds the statewide AV growth by at least 2%. Civil units may also file other petitions with the DLGF for increases in maximum levies. The DLGF may grant permission, under IC 6-1.1-18.5-13, 13.7, 16, 22.3, 23.2, and 26, for a civil taxing unit to increase its levy in excess of limitations for any of the following reasons:

- Costs resulting from annexation, consolidation, or extension of services.
- Growth factor relief.
- Shortfalls due to erroneous AV or refunds based on appeals.
- To continue the annual reallocation of CAGIT PTRC in the city of Goshen.
- Relief if a civil taxing unit cannot carry out its governmental function under the levy limitations due to a natural disaster, an accident, or another unanticipated emergency.
- Shortfall due to erroneous estimate of the effect of the supplemental standard deduction in Jefferson County. Limited to \$300,000.
- Amounts related to Goshen's pre-1977 police and fire pensions.
- Township fire emergency loans. Petitions in 2013 based on amount borrowed in 2012 or 2013.
- Fairfield Township in Tippecanoe County may receive an increase of up to \$130,000.
- Brown County may receive up to \$478,115 in each of 2016 and 2017 to compensate for budget approval issues in 2013 and 2014.
- Blue River, Brown, and Jackson Townships in Hancock County may, beginning in 2016, receive an increase to restore the maximum levy amount lost between 2003 and 2015. The increase is limited to \$25,000 for each of these townships.
- Howard Township in Washington County may receive a 10% increase in the township's maximum levy in 2017.

School corporation transportation fund maximum levy growth is also limited to the AVGQ. Under IC 20-46-4-10, the DLGF may grant permission to a school corporation to raise its transportation levy in excess of limitations if transportation operating expenses have increased by more than 10% over the previous year. Under IC 20-46-10.5, the New Durham and North Vermillion Community School Corporations may receive an increase in their transportation fund maximum levies beginning in 2016 to restore the amount lost between 2003 and 2015.

The increase is limited to \$276,869 for New Durham and \$438,294 for North Vermillion Community.

PROCEDURE: Property tax payments are based on net AV, tax rates, and property tax credits. Local assessors determine the AV of real and personal property annually. New improvements are assessed in the year they are made. Annual adjustments are made to real property values (trending). The most recent general reassessment of real property took effect with the 2012 pay 2013 tax year. Beginning with the March 1, 2015, assessment, one-fourth of real property will be reassessed each year (cyclical reassessment).

The DLGF reviews budgets, tax rates, and levies of all political subdivisions and certifies its action by February 15 of the budget year. For budgets beginning in 2019, the DLGF must certify levies and rates by December 31 of the prior year. County treasurers collect the tax payments in May and November. If the property has an annual tax liability less than \$25, the county legislative body may require the taxpayer to make one annual payment before May 10. The Indiana Board of Tax Review, Indiana Tax Court, and Indiana Supreme Court review assessments upon appeal.

ADMINISTRATION: Department of Local Government Finance.

DISTRIBUTION: Civil taxing units and schools.

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
1.	Mortgage IC 6-1.1-12-1	Mortgaged real property or mobile homes.	Lesser of \$3,000, the amount of mortgage balance, or 1/2 of assessed value.	None.	Completed by 12/31; filed by 1/5 3/30 - MH*
2.	65 or Over IC 6-1.1-12-9	Real property or mobile home residence of person age 65 and over or their surviving spouse if at least 60 years old.**	Lesser of \$12,480 or 1/2 of assessed value.	\$25,000 maximum combined adjusted gross income and \$182,430 maximum assessed value. May not receive another deduction other than mortgage and homestead standard deductions.	Completed by 12/31; filed by 1/5 3/30 MH*
3.	Blind or Disabled IC 6-1.1-12-11	Real property or mobile home residence of eligible person.**	\$12,480	\$17,000 maximum taxable gross income.	Completed by 12/31; filed by 1/5 3/30 - MH*
4.	Partially Disabled Veteran - Service Connected IC 6-1.1-12-13	Real or personal property of veteran or survivor.** Excess deduction may be used as a credit against vehicle excise tax.	\$24,960	Wartime service, honorable discharge, and at least 10% service-connected disability.	Completed by 12/31; filed by 1/5 3/30 - MH*
5.	Disabled Veteran IC 6-1.1-12-14	Real or personal property of veteran or survivor.** Excess deduction may be used as a credit against vehicle excise tax.	\$12,480	Honorable discharge and total disability or age 62 with disability of 10% or more. Maximum total assessed value of \$175,000. Disability must be service-connected.	Completed by 12/31; filed by 1/5 3/30 - MH*
6.	Donated Home IC 6-1.1-12-14.5	Homesteads donated to disabled veterans by nonprofit organizations.	Percentage of AV. 50%, 60%, 70%, 80%, 90%, or 100%, commensurate with disability rating. \$18,720	Honorable discharge. Service-connected disability of at least 50%. May not claim other disabled veteran deductions.	Specified by DLGF
7.	Survivor of W.W. I Veteran IC 6-1.1-12-16	Real or personal property of those whose spouse served in the Armed Forces prior to Nov. 12, 1918. Excess deduction may be used as a credit against vehicle excise tax.**		Honorable discharge. May not receive partially disabled veteran deduction.	Completed by 12/31; filed by 1/5 3/30 - MH*

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
8.	Homestead Standard Deduction IC 6-1.1-12-37	Owner-occupied primary residence, including up to one acre of land.**	Lesser of \$45,000 or 60% of assessed value	None.	Completed by 12/31; filed by 1/5 3/30 - MH*
9.	Supplemental Standard Deduction IC 6-1.1-12-37.5	Automatic for those who receive the homestead standard deduction.	Applies to net AV after standard deduction but before other deductions. 35% of first \$600,000; 25% of net AV over \$600,000	None	N/A
10.	Rehabilitation Deduction IC 6-1.1-12-18	Residential real property.** Does not apply to rehabilitations after 1/1/2017.	Actual increase in assessed value; not to exceed \$18,720 per unit rehabilitated.	Deduction available for 5 years or up to 15 years for vacant or abandoned property. Limits on pre-rehabilitation assessed value: \$37,440 if a single family dwelling; \$49,920 if a two family dwelling; or \$18,720 per dwelling unit if more than a two family dwelling.	12/31
11.	Rehabilitation Deduction IC 6-1.1-12-22	Buildings and structures at least 50 years old if the owner paid at least \$10,000 for the rehabilitation.** Does not apply to rehabilitations after 1/1/2017.	50% of the increased assessed value, not to exceed \$124,800 for a single-family dwelling or \$300,000 for other property.	Deduction available for 5 years or up to 15 years for vacant or abandoned property. May not get both rehabilitation deductions for same improvements.	12/31
12.	Solar Energy Heating or Cooling Deduction IC 6-1.1-12-26	Real property or mobile home equipped with solar energy heating or cooling system.**	Cost of the system.	None	Completed by 12/31; filed by 1/5 3/30 - MH*
13.	Solar Power Device Deduction IC 6-1.1-12-26.1	Solar power device that is part of real property, personal property, or utility distributable property.	Assessed value of the device.	Applies to devices installed after December 31, 2011.	Completed by 12/31; filed by 1/5 3/30 - MH*

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
14.	Heritage Barns IC 6-1.1-12-26.2	Mortise and tenon barns constructed before 1950.	100% of the assessed value of the structure and foundation.	The county may impose a public safety fee of up to \$50 per year for each heritage barn.	12/31 of the year preceding assessment date.
15.	Resource Recovery IC 6-1.1-12-28.5	Tangible property directly used to dispose of solid waste or hazardous waste by converting it into energy or other useful products.	95% of the value of the system.	The system must have been certified for the 1993 assessment year, and a political subdivision must be liable for the payment of the property taxes.	5/15
16.	Wind-Powered Devices IC 6-1.1-12-29	Real property or mobile home equipped with wind power equipment designed to provide mechanical energy or produce electricity.**	Assessed value of the system.	Does not apply to a public utility or another entity that provides electricity for consideration (other than net metering).	Completed by 12/31; filed by 1/5
17.	Coal Conversion System IC 6-1.1-12-31	Tangible property used to convert coal into a gaseous liquid fuel or char.	95% of the system's assessed value multiplied by the fraction (Indiana Coal Converted/Total Coal converted).	None	3/30 - MH* Completed by 12/31; filed by 1/5
18.	Hydro-Electric Power Device IC 6-1.1-12-33	Real property or mobile home equipped with a device designed to convert the kinetic energy of moving water into mechanical energy or electricity.**	Assessed value of the system.	Systems installed after December 31, 1981.	Completed by 12/31; filed by 1/5
19.	Geothermal Energy IC 6-1.1-12-34	Real property or mobile home equipped with geothermal heating, cooling, hot water, or electricity production.**	Assessed value of the system.	Systems installed after December 31, 1981.	3/30 - MH* Completed by 12/31; filed by 1/5
20.	Coal Combustion Product IC 6-1.1-12-34.5	Building designed and constructed to use qualified materials throughout the building.**	5% of the building's AV.	Deduction available for 3 years. Qualified materials must consist of at least 60% coal combustion products by weight.	Completed by 12/31; filed by 1/5
21.	Fertilizer/Pesticide Storage IC 6-1.1-12-38	Real property improvements made to comply with the fertilizer/pesticide storage rules adopted by the State Chemist.**	Assessed value of the improvements.	None	Completed by 12/31; filed by 1/5

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
22.	Enterprise Zone Obsolescence IC 6-1.1-12-40	Newly purchased real property in an enterprise zone in Marion County.	The amount of the former owner's obsolescence adjustment multiplied by 100% in year one, 75% in year two, 50% in year three, and 25% in year four.	No deduction is allowed after four years. Subject to approval of the county fiscal body.	
23.	Economic Revitalization Area Deduction (abatement) for Real Property IC 6-1.1-12.1-4	Improvements made to real property located in a designated urban Economic Revitalization area. (Does not include land.)	The local designating body determines the length of the deduction; from 1-10 years. The designating body must specify an abatement schedule.		5/9
24.	Economic Revitalization Area Deduction (abatement) for Real Property in a Residentially Distressed Area IC 6-1.1-12.1-4.1	Improvements made to real property located in a designated urban economic revitalization area that is a residentially distressed area.	The local designating body determines the length of the deduction; from 1-10 years. The designating body must specify an abatement schedule.		5/9
25.	Economic Revitalization Area Deduction (abatement) for Personal Property IC 6-1.1-12.1-4.5	New manufacturing equipment, new research and development equipment, new logistical distribution equipment, and new information technology equipment located in an economic revitalization area.	The local designating body determines the length of the deduction; from 1-10 years. The designating body must specify an abatement schedule. Length of abatement may be enhanced to up to 20 years under IC 6-1.1-12.1-18.		Filed with Personal Property Return.
26.	Aircraft IC 6-1.1-12.2	Aircraft that seat not more than ninety passengers or that are used to transport only property.	100% of the assessed value of the property.	Must be owned by a taxpayer with an Indiana corporate headquarters or its subsidiary.	Filed with personal property return.

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
27.	Intrastate Aircraft IC 6-1.1-12.3	Aircraft that seat not less than nine passengers or that are used to transport only property.	100% of the assessed value of the property.	Aircraft must be used for service between qualifying Indiana airports.	Filed with personal property return.
28.	Infrastructure Development Zone IC 6-1.1-12.5	Gas storage, transmission, and distribution facilities; broadband and advanced service transmission facilities; and water treatment, storage, and distribution facilities	100% exemption in geographic area designated as an IDZ by the county executive or the Marion County fiscal body.		
29.	Model Residence IC 6-1.1-12.6	Complete or partially complete homes used as models.	50% of the homes' assessed value. Does not include land.	Deduction applies for one year while partially complete and not more than three years after completion. Each owner is limited to three model home deductions statewide in any year.	Completed by 12/31; filed by 1/5
30.	Certified Technology Park IC 6-1.1-12.7	Personal property located in a certified technology park and used to conduct high technology activity.	100% of the property's assessed value. The term of two to ten years is determined by the county fiscal body.	Does not include AV allocated to a TIF district. Property must be installed by March 1, 2015.	Filed with personal property return.
31.	Residence in Inventory IC 6-1.1-12.8	Real property homes that have never been occupied.	50% of the improvements' assessed value.	Does not apply to land or model homes. Deduction applies for one year while partially complete and not more than three years after completion. Each owner is limited to three Residence in Inventory deductions statewide in any year.	Completed by 12/31; filed by 1/5
32.	Maritime Opportunity District IC 6-1.1-40	New manufacturing equipment installed in a maritime opportunity district.	100% of assessed value in years one through six; 95% in year seven, 80% in year eight, 65% in year nine, and 50% in year ten.	Subject to approval by Ports of Indiana. Limited to 10 years. May not reduce a taxpayer's total personal property assessment in the first year below the previous year's assessment.	5/15

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.																																																
33.	Brownfield Revitalization Zone IC 6-1.1-42	Real and personal property located in a brownfield revitalization zone.	<p>The local designating body determines the length of the deduction (3, 6, or 10 years). The increase in assessed value due to remediation and redevelopment is multiplied by the percentage in the following table.</p> <table><tr><th colspan="4">Duration of Deduction</th></tr><tr><th>Year</th><th>3 Years</th><th>6 Years</th><th>10 Years</th></tr><tr><td>1</td><td>100%</td><td>100%</td><td>100%</td></tr><tr><td>2</td><td>66%</td><td>85%</td><td>95%</td></tr><tr><td>3</td><td>33%</td><td>66%</td><td>80%</td></tr><tr><td>4</td><td></td><td>50%</td><td>65%</td></tr><tr><td>5</td><td></td><td>34%</td><td>50%</td></tr><tr><td>6</td><td></td><td>17%</td><td>40%</td></tr><tr><td>7</td><td></td><td></td><td>30%</td></tr><tr><td>8</td><td></td><td></td><td>20%</td></tr><tr><td>9</td><td></td><td></td><td>10%</td></tr><tr><td>10</td><td></td><td></td><td>5%</td></tr></table>	Duration of Deduction				Year	3 Years	6 Years	10 Years	1	100%	100%	100%	2	66%	85%	95%	3	33%	66%	80%	4		50%	65%	5		34%	50%	6		17%	40%	7			30%	8			20%	9			10%	10			5%	Subject to approval by designating body.	5/9
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34.	Purchases of Investment Property by Manufacturers of Recycled Components IC 6-1.1-44	Depreciable personal property used to manufacture recycled components composed of at least 15% coal combustion waste generated in Indiana.	15% of the assessed value of the investment property in the first year that the investment property is subject to assessment.	May not be claimed in the same year as the Coal Combustion Product Tax Credit.	5/15																																																
35.	Enterprise Zone Investment Deduction IC 6-1.1-45	Qualified Investments including buildings, manufacturing or production equipment, retooling, and infrastructure	The increase in assessed value of the enterprise zone property as compared to the value in the base year.	The deduction may be claimed for up to 10 years.	5/14																																																

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
*MH = Mobile Home or Manufactured Home. **Includes real property purchased on contract if the buyer is responsible for property taxes levied on that property.					

2015 Pay 2016 AV, Levy, County Property Tax Credits, and Net Property Tax Levies

County	Net Assessed Value	Gross Levy	County Hmstd Credit**		County LOIT Credits*		Total County-Funded Credits*	Circuit Breaker Credits^	Final** Net Levy
			COIT	CEDIT	Hmstd	Res.	PTRC		
Adams	\$ 1,487,584,298	\$ 31,912,251	0	\$ 838,078	0	\$ 1,653,691	0	\$ 2,491,769	\$ 1,002,086
Allen	13,650,544,767	392,366,382	9,664,621	0	0	0	19,684,909	29,349,530	43,633,044
Bartholomew	4,076,078,342	89,204,369	0	0	0	0	0	0	4,672,825
Benton	1,115,280,750	12,735,385	0	64,452	0	0	394,993	459,445	344,668
Blackford	429,402,165	12,301,599	0	0	0	0	0	0	1,989,946
Boone	4,624,655,302	88,425,789	0	0	0	0	0	0	2,682,713
Brown	1,241,799,884	13,101,472	0	0	0	0	0	0	5,486
Carroll	1,159,773,214	15,730,049	0	0	1,530,078	0	798,910	798,910	526,721
Cass	1,322,321,039	39,245,085	0	0	0	0	6,246,348	6,246,348	6,251,763
Clark	3,939,772,685	106,727,544	0	5,694,299	0	0	4,549,176	10,243,475	13,099,975
Clay	958,877,936	15,661,087	0	0	0	3,366,178	0	3,366,178	14,121
Clinton	1,572,450,832	36,285,593	0	0	0	2,211,637	679,230	2,890,867	2,378,308
Crawford	297,339,694	8,429,527	0	0	0	0	0	0	1,198,922
Davess	1,288,988,483	27,493,257	0	1,507,981	0	0	0	1,507,981	2,554,798
Dearborn	2,142,441,883	45,940,689	0	0	0	0	0	0	1,575,535
Decatur	1,392,817,995	22,395,951	0	420,543	0	0	0	420,543	648,199
DeKalb	2,186,664,772	44,163,321	0	0	0	4,241,594	0	4,241,594	530,510
Delaware	3,425,209,546	120,457,402	0	4,782,434	0	0	0	4,782,434	38,156,140
Dubuois	2,182,619,444	43,423,920	0	0	0	0	0	0	1,658,390
Elkhart	7,921,151,966	231,073,736	0	0	0	0	10,046,230	10,046,230	30,353,768
Fayette	694,635,150	24,166,009	0	419,599	0	0	3,430,908	3,850,507	5,002,586
Floyd	2,953,369,695	63,390,663	0	2,069,099	0	0	0	2,069,099	3,514,972
Fountain	876,312,934	13,063,068	0	155,428	0	0	142,703	298,130	224,776
Franklin	1,012,648,369	14,766,212	0	0	0	0	0	0	109,113
Fulton	1,063,078,440	19,063,627	0	887,760	0	0	960,535	1,848,295	390,274
Gibson	2,074,684,050	41,803,939	0	0	0	0	0	0	2,840,137
Grant	2,064,694,440	58,652,889	0	0	0	9,679,188	900,061	10,579,249	5,673,806
Greene	1,025,828,981	22,126,511	0	0	0	0	0	0	1,465,276

2015 Pay 2016 AV, Levy, County Property Tax Credits, and Net Property Tax Levies

County	Net Assessed Value	Gross Levy	County Hmstd Credit**		County LOIT Credits*		Total County-Funded Credits*	Circuit Breaker Credits^	Final^^ Net Levy
			COIT	CEDIT	Hmstd	Res.	PTRC		
Hamilton	19,155,598,119	435,750,320	0	0	0	0	0	30,828,299	404,922,021
Hancock	3,206,078,249	74,683,050	0	0	4,684,188	0	0	5,145,490	64,853,373
Harrison	1,668,856,389	20,219,070	0	0	0	0	0	52,874	20,166,196
Hendricks	8,111,455,763	196,761,895	0	0	6,106,542	0	0	18,069,265	172,586,088
Henry	1,541,679,948	39,306,882	0	2,012,669	0	0	0	5,682,448	31,611,765
Howard	3,348,387,680	112,702,509	0	0	8,254,856	0	0	19,717,940	84,729,713
Huntington	1,439,632,973	33,827,602	0	0	0	1,794,202	0	4,729,074	27,304,326
Jackson	1,876,363,991	36,973,569	0	2,102,915	0	0	0	1,245,610	33,625,044
Jasper	2,387,821,752	29,299,888	0	0	0	0	7,881,818	8,232	21,409,838
Jay	928,296,088	20,941,352	0	330,105	0	1,643,599	0	1,973,704	18,394,592
Jefferson	1,252,939,023	28,283,314	0	0	0	0	0	573,056	21,409,838
Jennings	848,005,374	18,430,787	0	0	0	0	993,095	589,635	16,848,057
Johnson	6,161,655,659	141,406,977	0	0	0	0	0	15,234,922	126,172,055
Knox	1,851,709,641	39,232,873	0	0	0	0	0	6,117,821	33,115,052
Kosciusko	5,284,647,891	75,242,207	0	0	0	0	0	1,420,966	73,821,241
LaGrange	2,075,863,824	25,853,188	0	1,099,010	0	0	0	211,446	24,542,733
Lake	21,575,125,155	741,336,058	0	0	0	0	93,345,733	88,641,617	559,348,708
LaPorte	5,101,961,078	127,727,456	0	0	0	0	0	19,499,914	108,227,542
Lawrence	1,417,881,657	36,214,867	0	0	0	0	3,737,605	3,082,437	29,394,825
Madison	3,546,465,509	124,126,442	0	0	0	0	9,766,935	31,354,117	83,005,390
Marion	36,739,079,477	1,075,443,993	10,004,979	0	1,659,822	0	0	154,888,661	908,890,531
Marshall	2,509,644,970	43,374,967	0	0	0	0	0	1,571,251	41,803,716
Martin	374,138,825	6,133,829	0	0	474,272	0	0	92,489	5,567,068
Miami	1,100,127,335	25,920,057	112,829	230,126	0	2,734,416	2,716,239	5,793,611	17,676,362
Monroe	6,605,505,317	118,476,810	1,439,404	0	0	0	0	1,439,404	116,166,875
Montgomery	2,084,410,741	44,554,291	0	717,180	5,715,229	0	1,346,914	7,779,323	34,813,478
Morgan	2,958,241,547	43,251,663	0	763,586	0	0	13,389,064	14,152,650	29,023,531

2015 Pay 2016 AV, Levy, County Property Tax Credits, and Net Property Tax Levies

County	Net Assessed Value	Gross Levy	County Hmstd Credit**		County LOIT Credits*		Total County-Funded Credits*	Circuit Breaker Credits ^	Final** Net Levy
			COIT	CEDIT	Hmstd	Res.	PTRC		
Newton	924,863,852	17,015,190	0	0	0	0	0	0	306,849
Noble	2,060,611,415	40,735,119	0	2,148,697	0	0	0	2,148,697	935,906
Ohio	225,153,823	3,729,866	0	0	0	0	0	0	2,522
Orange	762,849,257	12,430,297	0	0	0	0	0	0	79,071
Owen	714,626,394	13,970,467	0	0	0	0	0	0	212,690
Parke	822,887,029	11,150,548	0	670,350	0	0	638,071	1,308,421	19,234
Perry	550,435,788	13,925,473	79,698	198,152	0	0	0	277,849	1,816,255
Pike	714,679,144	15,174,487	0	0	0	0	0	0	526,670
Porter	8,956,801,745	201,359,010	0	8,205,518	0	0	0	8,205,518	11,108,015
Posey	2,035,496,687	34,003,022	369,798	0	0	0	0	369,798	1,035,600
Pulaski	915,267,893	11,331,757	0	468,434	0	0	2,635,808	3,104,243	2,170
Putnam	1,588,651,946	26,611,550	0	1,625,945	0	0	0	1,625,945	582,123
Randolph	1,135,438,678	24,669,685	0	0	0	0	2,032,074	2,032,074	2,712,385
Ripley	1,327,678,971	19,718,063	0	743,549	0	0	0	743,549	19,167
Rush	1,033,772,251	18,463,735	0	548,840	0	0	0	548,840	2,118,810
St. Joseph	7,906,760,026	304,852,633	5,714,842	0	0	0	29,122,411	34,837,253	57,985,842
Scott	690,211,830	16,411,609	0	579,874	0	0	0	579,874	1,115,780
Shelby	2,214,741,776	40,712,897	0	0	0	0	0	0	1,995,419
Spencer	1,429,793,663	22,758,306	170,856	0	0	0	0	170,856	101,625
Starke	986,691,913	18,604,338	0	214,063	0	0	0	214,053	689,636
Steuben	2,967,982,144	35,729,849	0	289,260	0	0	1,726,267	2,015,527	33,888
Sullivan	1,038,393,602	20,192,710	0	0	0	0	0	0	790,874
Switz	467,085,800	6,088,379	0	0	0	0	0	0	14,240
Tipec	7,190,535,912	150,956,107	1,438,949	3,501,744	0	0	0	4,940,694	6,290,894
Tipton	934,848,139	17,326,788	0	0	718,391	0	0	718,391	937,343
Union	351,250,824	6,968,207	0	0	0	0	0	0	382,282
Vanderburgh	6,934,661,652	200,048,396	5,020,202	0	0	0	61,570	5,081,772	22,880,779
Vermillion	820,023,350	17,908,641	0	0	0	0	0	0	1,119,884
Vigo	3,640,332,172	113,484,630	0	0	0	0	0	0	25,854,227
									87,630,403

2015 Pay 2016 AV, Levy, County Property Tax Credits, and Net Property Tax Levies

County	Net Assessed Value	Gross Levy	County Hmstd Credit**		County LOIT Credits*		Total County-Funded Credits*	Circuit Breaker Credits^	Final^^ Net Levy
			COIT	CEDIT	Hmstd	Res.	PTRC		
Wabash	1,312,256,917	25,273,762	0	0	1,216,397	2,453,749	2,289,307	5,959,453	400,665
Warren	677,792,303	8,638,633	0	135,356	0	0	478,518	613,874	6,605
Warrick	2,942,275,471	49,362,376	0	0	0	0	0	0	1,484,772
Washington	1,003,580,848	20,989,560	0	0	0	2,122,491	0	2,122,491	807,254
Wayne	2,415,764,455	67,907,824	0	0	0	0	0	0	9,844,552
Wells	1,447,846,821	21,422,409	0	1,224,684	0	1,234,088	0	2,458,772	57,111
White	1,969,624,123	25,877,510	0	363,999	0	0	0	363,999	323,253
Whitley	1,473,791,352	26,008,343	0	233,785	0	0	0	233,785	491,862
Totals	\$287,918,060,997	\$7,051,395,418	\$34,016,180	\$45,247,504	\$30,359,773	\$33,134,834	\$219,995,431	\$362,753,722	\$743,126,952
									\$5,945,514,744

* County credits are the abstract or actual credit amounts.

^ Circuit Breaker Credits as shown only include credits on non-TIF property.

^^ Final Net Levy = [Gross Levy] minus [Total County-Funded Credits] minus [Circuit Breaker Credits].

2015 Pay 2016 Average County Property Tax Rates

County	Avg. Gross Rate	Avg. Hmstd. Credit %*	LOIT Credit %*				Avg. Net Tax Rates^			
			COIT	CEDIT	Hmstd.	Res.	PTRC	Hmstd.	Non-HS	
									Res.	Real
Adams	2.15	0.00	9.49	0.00	12.83	0.00	0.00	1.67	1.87	2.15
Allen	2.87	7.04	0.00	0.00	0.00	5.03	0.00	2.54	2.73	2.73
Bartholomew	2.19	0.00	0.00	0.00	0.00	0.00	0.00	2.19	2.19	2.19
Benton	1.14	0.00	5.79	0.00	0.00	3.09	0.00	1.04	1.11	1.11
Blackford	2.86	0.00	0.00	0.00	0.00	0.00	0.00	2.86	2.86	2.86
Boone	1.91	0.00	0.00	0.00	0.00	0.00	0.00	1.91	1.91	1.91
Brown	1.06	0.00	0.00	0.00	46.74	0.00	0.00	0.56	1.06	1.06
Carroll	1.36	0.00	0.00	0.00	0.00	5.01	0.00	1.29	1.29	1.29
Cass	2.97	0.00	0.00	0.00	0.00	15.77	0.00	2.50	2.50	2.50
Clark	2.71	0.00	14.20	0.00	0.00	4.20	0.00	2.23	2.60	2.60
Clay	1.63	0.00	0.00	0.00	0.00	51.12	0.00	0.80	0.80	1.63
Clinton	2.31	0.00	0.00	0.00	0.00	17.69	1.85	1.86	1.86	2.26
Crawford	2.83	0.00	0.00	0.00	0.00	0.00	0.00	2.83	2.83	2.83
Davess	2.13	0.00	22.33	0.00	0.00	0.00	0.00	1.66	2.13	2.13
Dearborn	2.14	0.00	0.00	0.00	0.00	0.00	0.00	2.14	2.14	2.14
Decatur	1.61	0.00	7.81	0.00	0.00	0.00	0.00	1.48	1.61	1.61
DeKalb	2.02	0.00	0.00	0.00	0.00	26.40	0.00	1.49	1.49	2.02
Delaware	3.52	0.00	16.98	0.00	0.00	0.00	0.00	2.92	3.52	3.52
Dubois	1.99	0.00	0.00	0.00	0.00	0.00	0.00	1.99	1.99	1.99
Elkhart	2.92	0.00	0.00	0.00	0.00	4.39	0.00	2.79	2.79	2.79
Fayette	3.48	0.00	11.23	0.00	0.00	13.94	0.00	2.66	2.99	2.99
Floyd	2.15	0.00	7.48	0.00	0.00	0.00	0.00	1.99	2.15	2.15
Fountain	1.49	0.00	7.00	0.00	0.00	1.07	0.00	1.37	1.47	1.47
Franklin	1.46	0.00	0.00	0.00	0.00	0.00	0.00	1.46	1.46	1.46
Fulton	1.79	0.00	23.86	0.00	0.00	4.96	0.00	1.30	1.70	1.70
Gibson	2.01	0.00	0.00	0.00	0.00	0.00	0.00	2.01	2.01	2.01

2015 Pay 2016 Average County Property Tax Rates

County	Avg. Gross Rate	Avg. Hmstd. Credit %*		LOIT Credit %*				Avg. Net Tax Rates^			
		COIT	CEDIT	Hmstd.	Res.	PTCR	Hmstd.	Non-HS Res.	Other Real	Business Personal	
Grant	2.84	0.00	0.00	0.00	39.54	1.51	1.69	1.69	2.80	2.80	
Greene	2.16	0.00	0.00	0.00	0.00	0.00	2.16	2.16	2.16	2.16	
Hamilton	2.27	0.00	0.00	0.00	0.00	0.00	2.27	2.27	2.27	2.27	
Hancock	2.33	0.00	0.00	12.42	0.00	0.00	2.04	2.33	2.33	2.33	
Harrison	1.21	0.00	0.00	0.00	0.00	0.00	1.21	1.21	1.21	1.21	
Hendricks	2.43	0.00	0.00	6.81	0.00	0.00	2.26	2.43	2.43	2.43	
Henry	2.55	0.00	19.61	0.00	0.00	0.00	2.05	2.55	2.55	2.55	
Howard	3.37	0.00	0.00	34.23	0.00	0.00	2.21	3.37	3.37	3.37	
Huntington	2.35	0.00	0.00	0.00	12.40	0.00	2.06	2.35	2.35	2.35	
Jackson	1.97	0.00	24.78	0.00	0.00	0.00	1.48	1.97	1.97	1.97	
Jasper	1.23	0.00	0.00	0.00	0.00	26.48	0.90	0.90	0.90	0.90	
Jay	2.26	0.00	12.66	0.00	30.81	0.00	1.28	1.56	2.26	2.26	
Jefferson	2.26	0.00	0.00	0.00	0.00	0.00	2.26	2.26	2.26	2.26	
Jennings	2.17	0.00	0.00	0.00	0.00	5.34	2.06	2.06	2.06	2.06	
Johnson	2.29	0.00	0.00	0.00	0.00	0.00	2.29	2.29	2.29	2.29	
Knox	2.12	0.00	0.00	0.00	0.00	0.00	2.12	2.12	2.12	2.12	
Kosciusko	1.42	0.00	0.00	0.00	0.00	0.00	1.42	1.42	1.42	1.42	
LaGrange	1.25	0.00	14.59	0.00	0.00	0.00	1.06	1.25	1.25	1.25	
Lake	3.44	0.00	0.00	0.00	0.00	12.76	3.00	3.00	3.00	3.00	
LaPorte	2.50	0.00	0.00	0.00	0.00	0.00	2.50	2.50	2.50	2.50	
Lawrence	2.55	0.00	0.00	0.00	0.00	10.14	2.30	2.30	2.30	2.30	
Madison	3.50	0.00	0.00	0.00	0.00	7.77	3.23	3.23	3.23	3.23	
Marion	2.93	3.08	0.00	0.51	0.00	0.00	2.82	2.93	2.93	2.93	
Marshall	1.73	0.00	0.00	0.00	0.00	0.00	1.73	1.73	1.73	1.73	
Martin	1.64	0.00	0.00	37.34	0.00	0.00	1.03	1.64	1.64	1.64	

2015 Pay 2016 Average County Property Tax Rates

County	Avg. Gross Rate	Avg. Hmstd. Credit %*		LOIT Credit %*			Avg. Net Tax Rates^		
		COIT	CEDIT	Hmstd.	Res.	PTCR	Non-HS Res.	Other Real	Business Personal
Miami	2.36	2.63	5.36	0.00	31.01	10.53	1.29	1.45	2.11
Monroe	1.79	3.48	0.00	0.00	0.00	0.00	1.73	1.79	1.79
Montgomery	2.14	0.00	7.80	62.17	0.00	2.98	0.62	2.07	2.07
Morgan	1.46	0.00	6.71	0.00	0.00	30.65	0.95	1.01	1.01
Newton	1.84	0.00	0.00	0.00	0.00	0.00	1.84	1.84	1.84
Noble	1.98	0.00	21.08	0.00	0.00	0.00	1.56	1.98	1.98
Ohio	1.66	0.00	0.00	0.00	0.00	0.00	1.66	1.66	1.66
Orange	1.63	0.00	0.00	0.00	0.00	0.00	1.63	1.63	1.63
Owen	1.95	0.00	0.00	0.00	0.00	0.00	1.95	1.95	1.95
Parke	1.36	0.00	38.91	0.00	0.00	5.68	0.78	1.28	1.28
Perry	2.53	2.33	5.80	0.00	0.00	0.00	2.32	2.53	2.53
Pike	2.12	0.00	0.00	0.00	0.00	0.00	2.12	2.12	2.12
Porter	2.25	0.00	8.65	0.00	0.00	0.00	2.05	2.25	2.25
Posey	1.67	5.43	0.00	0.00	0.00	0.00	1.58	1.67	1.67
Pulaski	1.24	0.00	42.48	0.00	0.00	23.24	0.55	0.95	0.95
Putnam	1.68	0.00	24.51	0.00	0.00	0.00	1.26	1.68	1.68
Randolph	2.17	0.00	0.00	0.00	0.00	8.12	2.00	2.00	2.00
Ripley	1.49	0.00	12.54	0.00	0.00	0.00	1.30	1.49	1.49
Rush	1.79	0.00	16.34	0.00	0.00	0.00	1.49	1.79	1.79
St. Joseph	3.86	5.82	0.00	0.00	0.00	9.45	3.29	3.49	3.49
Scott	2.38	0.00	15.04	0.00	0.00	0.00	2.02	2.38	2.38
Shelby	1.84	0.00	0.00	0.00	0.00	0.00	1.84	1.84	1.84
Spencer	1.59	4.41	0.00	0.00	0.00	0.00	1.52	1.59	1.59
Starke	1.89	0.00	5.97	0.00	0.00	0.00	1.77	1.89	1.89
Steuben	1.20	0.00	4.05	0.00	0.00	4.82	1.10	1.15	1.15
Sullivan	1.94	0.00	0.00	0.00	0.00	0.00	1.94	1.94	1.94

2015 Pay 2016 Average County Property Tax Rates

County	Avg. Gross Rate	Avg. Hmstd. Credit %*		LOIT Credit %*				Avg. Net Tax Rates^			
		COIT	CEDIT	Hmstd.		Res.	PTRC	Hmstd.	Non-HS Res.	Other Real	Business Personal
Switzerland	1.30	0.00	0.00	0.00	0.00	0.00	0.00	1.30	1.30	1.30	1.30
Tippecanoe	2.10	3.40	8.28	0.00	0.00	0.00	0.00	1.85	2.10	2.10	2.10
Tipton	1.85	0.00	0.00	19.39	0.00	0.00	0.00	1.49	1.85	1.85	1.85
Union	1.98	0.00	0.00	0.00	0.00	0.00	0.00	1.98	1.98	1.98	1.98
Vanderburgh	2.88	8.00	0.00	0.00	0.00	0.00	0.03	2.65	2.88	2.88	2.88
Vermillion	2.18	0.00	0.00	0.00	0.00	0.00	0.00	2.18	2.18	2.18	2.18
Vigo	3.12	0.00	0.00	0.00	0.00	0.00	0.00	3.12	3.12	3.12	3.12
Wabash	1.93	0.00	0.00	23.10	27.71	9.01	0.00	0.86	1.27	1.75	1.75
Warren	1.27	0.00	11.49	0.00	0.00	0.00	5.42	1.07	1.21	1.21	1.21
Warrick	1.68	0.00	0.00	0.00	0.00	0.00	0.00	1.68	1.68	1.68	1.68
Washington	2.09	0.00	0.00	0.00	24.89	0.00	0.00	1.57	1.57	2.09	2.09
Wayne	2.81	0.00	0.00	0.00	0.00	0.00	0.00	2.81	2.81	2.81	2.81
Wells	1.48	0.00	22.61	0.00	16.05	0.00	0.00	0.91	1.24	1.48	1.48
White	1.31	0.00	8.60	0.00	0.00	0.00	0.00	1.20	1.31	1.31	1.31
Whitley	1.76	0.00	2.62	0.00	0.00	0.00	0.00	1.72	1.76	1.76	1.76
State Avg	2.45	2.75	3.65	2.45	10.17	3.10	1.92	2.03	2.37	2.37	2.37

* County credits are the abstract or actual amounts.

^ Average Net Rates are pre-circuit breaker.

Net Assessed Value and Net Tax by Property Class

2015 Payable 2016

	Net Assessed Value	% of Total	Net Tax	% of Total
PERSONAL PROPERTY				
Business Depreciable Assets:				
Commercial	\$12,711,096,458	4.03%	\$330,613,513	4.98%
Industrial	19,780,690,753	6.27%	510,580,120	7.69%
Agricultural	2,660,509,291	0.84%	40,275,817	0.61%
Utilities	12,594,130,378	3.99%	262,344,692	3.95%
Total Business Personal Property	\$47,746,426,879	15.13%	\$1,143,814,142	17.22%

REAL PROPERTY				
Business:				
Commercial	\$49,613,528,087	15.72%	\$1,273,174,037	19.17%
Commercial Apartments	13,400,151,409	4.25%	287,563,071	4.33%
Industrial	19,430,519,104	6.16%	500,289,544	7.53%
Agricultural	34,324,747,263	10.88%	521,501,538	7.85%
Subtotal	\$116,768,945,863	37.00%	\$2,582,528,190	38.88%

**Net Assessed Value and Net Tax by Property Class
2015 Payable 2016**

	Net Assessed Value	% of Total	Net Tax	% of Total
Residential:				
Residential Homestead	\$100,137,955,833	31.73%	\$1,966,043,360	29.60%
Agricultural Homestead	5,477,745,482	1.74%	80,747,791	1.22%
Nonhomestead Residential	43,823,661,681	13.89%	831,063,135	12.51%
Subtotal	\$149,439,362,996	47.35%	\$2,877,854,286	43.32%
Other:				
Utilities	\$1,064,799,438	0.34%	\$23,644,901	0.36%
Exempt Organizations	588,391,736	0.19%	15,135,950	0.23%
Total Real Property	\$267,861,500,033	84.87%	\$5,499,163,328	82.78%
TOTAL ALL PROPERTY	\$315,607,926,912	100.00%	\$6,642,977,470	100.00%
SUMMARY OF ALL PROPERTY				
Commercial	\$75,724,775,953	23.99%	\$1,891,350,621	28.47%
Industrial	39,211,209,857	12.42%	1,010,869,664	15.22%
Residential Real	149,439,362,996	47.35%	2,877,854,286	43.32%
Agricultural Business	36,985,256,554	11.72%	561,777,355	8.46%
Utilities	13,658,929,816	4.33%	285,989,594	4.31%
Exempt Organizations	588,391,736	0.19%	15,135,950	0.23%
TOTAL ALL PROPERTY	\$315,607,926,912	100.00%	\$6,642,977,470	100.00%

**Net Assessed Value and Net Tax by Property Class
2015 Payable 2016**

TIF SUMMARY

Personal Property:

Personal Property - Non-TIF	\$43,563,169,063	13.80%	\$1,043,279,691	15.71%
Personal Property - TIF	4,183,257,816	1.33%	100,534,451	1.51%
Total Personal Property	\$47,746,426,879	15.13%	\$1,143,814,142	17.22%

Real Property:

Real Property - Non-TIF	\$247,635,083,725	78.46%	\$4,974,479,586	74.88%
Real Property - TIF	20,226,416,308	6.41%	524,683,741	7.90%
Total Real Property	\$267,861,500,033	84.87%	\$5,499,163,328	82.78%

All Property:

Non-TIF	\$291,198,252,788	92.27%	\$6,017,759,277	90.59%
TIF	24,409,674,124	7.73%	625,218,193	9.41%
Total All Property	\$315,607,926,912	100.00%	\$6,642,977,470	100.00%

Notes: The residential homestead category includes (1) the entire single-family home parcel if a standard deduction is present,

(2) mobile home homesteads, and (3) the homestead-qualified portion of other property types, except agriculture.

Residential property includes properties with 1-3 living units.

Agricultural business real property includes all nonhomestead agricultural real property.

The amounts listed under "Exempt Organizations" are the nonexempt AV and tax billed to those entities.

Net tax is net of all credits, as applicable.

Net assessed value and net levy amounts include AV and tax on TIF property

Source: County assessor parcel data, county auditor billing data, county abstracts, and personal property return data.

AIRCRAFT LICENSE EXCISE TAX

IC 6-6-6.5

ACCT. NO. 48030-413100; 417590

TAXPAYER: Owners of aircraft required to be registered with the Indiana Department of State Revenue.

RATE: The weight, class, and age of the aircraft determine taxes owed.

Class A	Piston-driven
Class B	Piston-driven, pressurized
Class C	Turbine-driven
Class D	Homebuilt, gliders, or hot air balloons

<u>Age</u>	<u>Class A</u> <u>Per Pound</u>	<u>Class B</u> <u>Per Pound</u>	<u>Class C</u> <u>Per Pound</u>	<u>Class D</u> <u>Per Pound</u>
0-4	\$0.04	\$0.065	\$0.09	\$0.0175
5-8	\$0.035	\$0.055	\$0.08	\$0.015
9-12	\$0.03	\$0.05	\$0.07	\$0.0125
13-16	\$0.025	\$0.025	\$0.025	\$0.01
17-25	\$0.02	\$0.02	\$0.02	\$0.0075
over 25	\$0.01	\$0.01	\$0.01	\$0.005

EXEMPTIONS: Aircraft owned and exclusively used by governmental entities; aircraft owned by nonresidents and registered out of state (however, these aircraft are not exempt if operated in Indiana more than 60 days); aircraft which federal law or the Constitution prohibit Indiana from taxing; and aircraft owned by nonresident air carriers or air taxis.

CREDITS: Any excess disabled veteran property tax deductions not used against the veteran's property or motor vehicles.

PROCEDURE: The excise tax must be paid before the aircraft can be registered. When an aircraft is acquired after the annual registration date, the excise tax is reduced by 10% for each calendar month after the registration date. When an aircraft is sold by an owner who has paid the excise tax, a credit of 10% per month may be applied to the tax due on any aircraft purchased in the same year.

ADMINISTRATION: Aeronautics Section, Department of State Revenue

REVENUE:	FY 2012	\$560,854
	FY 2013	\$445,179
	FY 2014	\$491,285
	FY 2015	\$551,318
	FY 2016*	\$47,767

*Drop in revenue reflects a shift in the tax payment due date. In addition, FY 2016 revenue does not include \$806 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: Revenues are distributed on a quarterly basis to the county where the aircraft is usually located when it is not being operated. However, in Allen County, the funds go to the Ft. Wayne Airport Authority quarterly.

AUTO RENTAL EXCISE TAX

IC 6-6-9

ACCT. NO. 45050-413200

TAXPAYER: Any person who rents an automobile or truck weighing less than 11,000 pounds for a period of less than 30 days.

TAX BASE: The gross retail income the retail merchant receives for the rental.

RATE: 4% of the gross retail income from the transaction.

PROCEDURE: Same manner as the Sales Tax.

EXEMPTIONS: Trucks weighing over 11,000 pounds and vehicles leased as part of a funeral.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2012	\$11,184,105
	FY 2013	\$10,557,329
	FY 2014	\$12,511,343
	FY 2015	\$12,543,768
	FY 2016*	\$13,172,014

*FY 2016 revenue does not include \$18 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: On or before May 20 and November 20, all amounts held in the Auto Rental Excise Tax Account are distributed to counties. The amount distributed equals that part of the tax initially imposed and collected from within the county. The county auditor apportions and the county treasurer distributes the taxes among the taxing units in the county. The distribution will be in the same manner that property taxes are apportioned and distributed within the taxing district where the tax is collected.

COMMERCIAL VEHICLE EXCISE TAX

IC 6-6-5.5

ACCT. NO. 75115-413300

TAXPAYER: Owners of Indiana-based and out-of-state vehicles subject to IRP registration and owners of Indiana-based trucks, tractors, trailers, semitrailers, and truck-tractors subject to registration with the Bureau of Motor Vehicles.

TAX BASE: Vehicle registration fee based on the plated weight of the vehicle.

RATE: The tax rate is set annually by dividing the predetermined base revenue amount (revenue collected in previous fiscal year) by the amount of total commercial vehicle registration fees received in the previous fiscal year. The resulting factor is applied to the current statutory registration fees to determine the Commercial Vehicle Excise Tax (CVET) amount. IRP registration fees are apportioned based on interstate mileage, resulting in a mileage apportionment for CVET as well. CVET is reduced by 50% for farm vehicles.

PROCEDURE: The Bureau of Motor Vehicles is required to collect the Commercial Vehicle Excise Tax paid by owners of intrastate commercial vehicles, and the Department of State Revenue is required to collect the tax paid by owners of

interstate commercial vehicles. Tax owed by out-of-state-based commercial vehicles is collected by the IRP authority in the state of registration.

Tax collections are placed in the Commercial Vehicle Excise Tax Fund and distributed by the Auditor of State to the county auditors for distribution to local units. A portion of the revenue is retained by the state.

EXEMPTIONS: Vehicles owned or leased by the federal, state, or local government, volunteer fire departments or ambulance service, mobile homes, motor homes, vehicles assessed under the public utility tax, buses subject to IRP registration, vehicles subject to the motor vehicle excise tax, vehicles owned or leased by an institution of higher education, farm wagons, and vehicles held in inventory.

REVENUE:	Total CVET Revenue	State CVET Capture	Net Local CVET Revenue
CY 2011	\$61,165,060	\$18,243,852	\$42,921,208
CY 2012	\$61,334,564	\$18,297,373	\$43,047,191
CY 2013	\$61,455,610	\$18,330,501	\$43,125,109
CY 2014	\$57,558,506	\$17,168,101	\$40,390,405
CY 2015	\$64,640,337	\$19,280,421	\$45,359,916

ADMINISTRATION: Department of State Revenue; Bureau of Motor Vehicles

DISTRIBUTION: Local civil taxing units and school corporations.

STATE CVET CAPTURE: The state retains a portion of CVET taxes. The amount retained is proportional to the former property tax levies for welfare, childrens' welfare, and school operating that the state has assumed.

CY 2015 CVET by County

County	Excise Tax	County	Excise Tax
Adams	\$ 31,763	Madison	\$ 185,193
Allen	265,696	Marion	535,071
Bartholomew	117,839	Marshall	83,215
Benton	17,923	Martin	12,200
Blackford	27,156	Miami	51,265
Boone	98,370	Monroe	141,944
Brown	51,629	Montgomery	78,350
Carroll	35,335	Morgan	166,220
Cass	45,324	Newton	23,498
Clark	147,415	Noble	57,520
Clay	53,462	Ohio	26,666
Clinton	53,594	Orange	32,611
Crawford	18,486	Owen	37,201
Daviess	52,073	Parke	24,670
Dearborn	130,939	Perry	23,944
Decatur	52,169	Pike	29,483
DeKalb	66,680	Porter	280,572
Delaware	125,723	Posey	77,399
Dubois	75,204	Pulaski	15,457
Elkhart	228,974	Putnam	74,128
Fayette	22,154	Randolph	41,551
Floyd	120,785	Ripley	74,850
Fountain	22,304	Rush	30,207
Franklin	46,514	St Joseph	227,411
Fulton	24,568	Scott	32,670

County	Excise Tax	County	Excise Tax
Gibson	73,098	Shelby	87,805
Grant	81,359	Spencer	41,627
Greene	57,609	Starke	38,191
Hamilton	395,336	Steuben	68,212
Hancock	181,942	Sullivan	37,186
Harrison	95,677	Switzerland	23,945
Hendricks	303,870	Tippecanoe	168,201
Henry	85,521	Tipton	39,650
Howard	107,928	Union	9,455
Huntington	47,865	Vanderburgh	210,060
Jackson	60,626	Vermillion	25,155
Jasper	69,485	Vigo	98,860
Jay	24,976	Wabash	48,649
Jefferson	50,181	Warren	9,601
Jennings	43,142	Warrick	122,919
Johnson	234,722	Washington	33,459
Knox	59,112	Wayne	73,629
Kosciusko	128,402	Wells	39,659
LaGrange	53,546	White	51,193
Lake	305,713	Whitley	63,244
LaPorte	158,524		
Lawrence	71,050	Total	8,275,760

COUNTY MOTOR VEHICLE EXCISE SURTAX AND WHEEL TAX

County Motor Vehicle Excise Surtax: IC 6-3.5-4

County Wheel Tax: IC 6-3.5-5

TAXPAYER:

Excise Surtax: Owners of vehicles liable for the Motor Vehicle Excise Tax who reside in a county that imposes the tax.

Wheel Tax: Owners of other classes of vehicles who reside in a county that imposes the tax.

TAX BASE:

Excise Surtax: Passenger cars, motorcycles, motor-driven cycles, and trucks with a gross weight of 11,000 pounds or less.

Wheel Tax: Buses, recreational vehicles, semi-trailers, tractors, trailers over 3,000 pounds, and trucks not subject to the Excise Surtax.

RATES:

Excise Surtax: Adopting counties may impose the Surtax at rates ranging between 2% and 10% of the excise tax that would have been due under the pre-1996 excise tax rate table. However, the Surtax may not be less than \$7.50. Counties also have the option of imposing a flat fee. The fee must be at least \$7.50 and may not exceed \$25.00. For counties using a transportation management plan, the maximum percentage rate is increased to 20% and the maximum flat rate is increased to \$50, beginning in 2018.

Wheel Tax: Adopting counties may impose different tax rates for each particular class of vehicle, and for each weight classification within the class of vehicle. The rate must be between \$5 and \$40. Beginning in 2018, the maximum rate is increased to \$80 for counties using a transportation management plan.

PROCEDURE: The Surtax and Wheel Tax may be adopted by either the county council or the county income tax council. Both taxes must be adopted or rescinded simultaneously.

The Surtax or Wheel Tax is paid when the vehicle is registered. \$0.15 of the Surtax or Wheel Tax collected for each transaction is deposited in the State License Branch Fund.

EXEMPTIONS:

Excise Surtax: Vehicles owned or leased by federal, state, or local government; vehicles held in inventory by manufacturers, dealers, and distributors; vehicles owned or leased and operated by an institution of higher education; and vehicles subject to the Wheel Tax.

Wheel Tax: Vehicles owned by the state, one of its agencies, or a political subdivision; buses owned by a religious or nonprofit youth organization; and vehicles liable for the Surtax.

ADMINISTRATION: The license branch is responsible for collecting the taxes.

	<u>Wheel Tax</u>	<u>Surtax</u>	<u>Total</u>
CY 2011	\$7,599,033	\$64,209,232	\$71,808,265
CY 2012	\$7,795,829	\$66,532,753	\$74,328,582
CY 2013*	\$7,930,831	\$65,508,568	\$73,439,400
CY 2014	\$9,044,483	\$69,780,903	\$78,825,386
CY 2015**	\$9,162,801	\$74,672,836	\$83,835,636

*Clay County surtax/wheel tax was first effective in CY 2013.

**Blackford and Kosciusko surtax/wheel tax were first effective in CY 2015.

REVENUE: CY 2015

County	Wheel Tax	Surtax	Total
Allen	797,291	6,368,537	7,165,827
Blackford	49,119	298,240	347,359
Brown	67,307	429,916	497,222
Carroll	97,716	524,922	622,638
Cass	95,494	877,691	973,185
Clay	142,326	657,133	799,459
Clinton	231,761	783,381	1,015,142
Daviess	107,130	534,774	641,904
Decatur	72,829	534,093	606,922
Delaware	186,429	2,295,102	2,481,531
Dubois	154,970	760,961	915,931
Elkhart	418,637	4,329,775	4,748,412
Fayette	42,428	553,740	596,168
Fountain	46,055	423,035	469,090
Gibson	36,544	576,939	613,483
Greene	100,681	813,489	914,170
Hancock	226,735	1,792,536	2,019,272
Hendricks	451,090	3,534,340	3,985,430
Henry	97,803	1,123,754	1,221,556
Howard	91,340	1,369,874	1,461,214
Jay	109,300	274,069	383,370
Johnson	344,088	3,343,436	3,687,524
Kosciusko	652,551	1,780,166	2,432,717
LaGrange	61,741	272,416	334,158

County	Wheel Tax	Surtax	Total
Lawrence	88,200	1,124,051	1,212,250
Madison	210,178	2,856,734	3,066,912
Marion	953,098	12,910,479	13,863,578
Monroe	277,723	2,403,383	2,681,106
Montgomery	110,673	893,404	1,004,077
Morgan	338,776	1,817,268	2,156,044
Noble	168,509	479,642	648,150
Owen	65,031	526,280	591,311
Parke	76,835	223,354	300,190
Perry	32,782	261,195	293,977
Posey	122,935	462,647	585,582
Putnam	182,357	838,131	1,020,488
Randolph	177,252	619,118	796,370
Rush	116,042	425,218	541,260
St Joseph	380,056	5,553,662	5,933,718
Shelby	240,734	1,103,055	1,343,789
Sullivan	80,009	305,379	385,388
Tippecanoe	160,578	2,620,709	2,781,287
Tipton	108,144	411,764	519,908
Union	52,340	184,337	236,677
Vanderburgh	138,460	1,234,847	1,373,307
Vermillion	79,588	161,375	240,963
Vigo	87,605	1,287,266	1,374,871
Warrick	71,158	1,065,336	1,136,494
Wells	48,158	308,592	356,751
Whitley	114,213	343,290	457,503
TOTAL (50)	9,162,801	74,672,836	\$83,835,636

DISTRIBUTION: The county auditor allocates money in the Excise Surtax Fund and Wheel Tax Fund to each city, town, and county based on the formula for the Local Road and Street Account. Revenue is used to construct, reconstruct, repair, or maintain streets and roads. It may also be used for the county's, city's, or town's contribution to obtain a grant from the state's Local Road and Bridge Matching Grant Fund under IC 8-23-30. In Marion County, the city-county council may appropriate surtax revenue to the Indianapolis Department of Transportation.

Public Law 88-1981 authorizes 10 counties to issue bonds for road and bridge repairs. Eligible counties are Crawford, Daviess, Dubois, Gibson, Martin, Perry, Pike, Posey, Spencer, and Warrick. The county may issue bonds only if the County Motor Vehicle Excise Surtax and Wheel Tax are in effect at maximum allowable rates. Revenue is used to pay the principal and interest due on those bonds during the budget year.

ENTERTAINMENT FACILITIES ADMISSIONS TAX

IC 6-9-34

TAXPAYERS: Persons attending a private event at an outdoor facility with a minimum capacity of 10,000 persons. The facility must be located in a geographic area that has been annexed by the city before the adoption of the tax ordinance.

TAX BASE: Paid admission on tickets purchased at the box office or from an authorized agent of the facility.

RATE: \$0.50 per paid admission.

PROCEDURE: Persons selling tickets collect the tax as agents of the city. The revenue is remitted by the agent to the city fiscal officer within 20 days of the end of the month of collection.

ADMINISTRATION: City fiscal officer

EXEMPTIONS: Events sponsored by educational institutions, religious organizations, and charitable organizations; tickets sold on a per-vehicle basis.

REVENUE:	FY 2012	\$351,309
	FY 2013	\$397,538
	FY 2014	\$581,822
	FY 2015	\$470,031
	FY 2016*	\$436,503

*Includes 11 months of revenue. Complete data for FY 2016 is not currently available.

DISTRIBUTION: Revenue is deposited into the city ticket tax fund. Revenue may be used to construct or improve public thoroughfares or highways to improve ingress or egress to and from the facility (including payment on bonds or leases entered into for such improvements) and to connect the facility to the city's public sewer system.

MARION COUNTY ADMISSIONS TAX

IC 6-9-13

ACCT. NO. 73314-418530

TAXPAYER: Each person who pays a price for admission to any event held in the Lucas Oil Stadium, the Convention Center, Victory Field, or Bankers Life Fieldhouse (all located in Marion County).

RATE: 10% of the price of admission. (The rate was 6% prior to March 1, 2013.)

EXEMPTIONS: The tax does not apply to events sponsored by educational institutions, religious organizations, or charitable organizations.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

LOCAL ADMINISTRATION/DISTRIBUTION: Amounts received from the tax are paid by the State Treasurer to the treasurer of the Marion County Capital Improvement Board of Managers.

REVENUE:	FY 2012	\$6,606,855
	FY 2013	\$8,259,391
	FY 2014	\$14,151,694
	FY 2015	\$13,166,486
	FY 2016	\$12,963,904

NOTE: Under current law, the tax applies to any event at the facilities listed above. However, prior to the passage of P.L. 256-1997, the tax was applicable only to professional sporting events held in the RCA Dome. Beginning 1/1/2041, the tax will apply only to professional sporting events.

MARION COUNTY SUPPLEMENTAL AUTO RENTAL EXCISE TAX

IC 6-6-9.7

ACCT. NO. 45720-418840

TAXPAYER: Any person who rents an automobile or truck weighing less than 11,000 pounds for a period of less than 30 days in Marion County.

TAX BASE: The gross retail income received by the retail merchant for the rental.

RATE: 6% of the gross retail income from the transaction. (The rate was 4% prior to March 1, 2013.)

PROCEDURE: Same manner as the Sales Tax.

EXEMPTIONS: Trucks weighing over 11,000 pounds; vehicles rented as part of a funeral; vehicles rented while the renter's own vehicle is being repaired or until a destroyed vehicle is replaced.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

REVENUE:	FY 2012	\$4,127,053
	FY 2013	\$4,997,327
	FY 2014	\$6,486,230
	FY 2015	\$7,654,539
	FY 2016*	\$6,928,639

*FY 2016 revenue does not include \$2,674 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: On or before the 20th of each month, all amounts held in the County Supplemental Auto Rental Excise Account within the state General Fund are distributed to the Capital Improvement Board of Managers.

MOTOR VEHICLE EXCISE TAX

IC 6-6-5

TAXPAYER: Owners of passenger cars, motorcycles, motor-driven cycles, and trucks with a declared gross weight of 11,000 pounds or less.

TAX BASE: The vehicle's base or factory-advertised delivered price and year of manufacture.

RATE: The Excise Tax rate schedule that follows was first effective for calendar year 1996.

Beginning in 1996, most Excise Tax rates were reduced by up to 50%. Rates greater than \$100 were reduced by 50%. Rates between \$50 and \$100 were reduced to \$50. Rates under \$50 were not changed.

Transfers from the Lottery and Gaming Surplus Account replace part of the local lost revenue due to the reduced rates (IC 4-30-17-3.5). The scheduled transfer amount is \$236,212,440 per year. In addition, there is a \$203,688 annual transfer from the state General Fund.

EXEMPTIONS: Vehicles owned or leased by the federal, state, or local government; mobile homes, motor homes, vehicles assessed under the Public Utility Tax Law, trucks weighing over 11,000 pounds, trailers, semi-trailers, tractors, and buses; vehicles held in inventory by manufacturers, dealers, and distributors; and vehicles owned or leased and operated by an institution of higher education.

Most vehicles not subject to the Excise Tax and not owned by federal, state, and local governments are subject to the Commercial Vehicle Excise Tax or the RV and Truck Camper Excise Tax.

STATE EXCISE TAX CAPTURE: The state retains a portion of motor vehicle excise tax. The amount retained is proportional to the former property tax levies for welfare, children's welfare, school operating, and the health care for the indigent fund that the state has assumed.

CREDITS: Credit is applied to a newly purchased vehicle when a person sells a vehicle. If an individual sells a vehicle and does not purchase another vehicle, or if the amount of the credit to be applied to a newly purchased vehicle exceeds the amount of tax owed on the newly purchased vehicle by \$4.00 or more, then a refund is issued by the Bureau of Motor Vehicles. \$3.00 of the refund is deducted and transferred to the Bureau of Motor Vehicles Commission.

A disabled veteran or surviving spouse who does not use the full amount of the \$24,960 or \$12,480 property tax deductions provided by IC 6-1.1-12-13 and IC 6-1.1-12-14, respectively, or \$18,720 property tax deduction allowed by IC 6-1.1-12-16 for surviving spouses of WWI veterans to reduce the assessed value of tangible property is entitled to an Auto Excise Tax credit. The credit equals \$2 for each \$100 of unused property tax deduction. Qualified veterans or surviving spouses who do not own property are eligible for a credit of \$70 per vehicle for up to two vehicles.

An owner of a motor vehicle totally destroyed and not replaced may receive a credit equal to 8.33% of the tax paid for each full month remaining in the registration year. An owner of passenger vehicles or trucks who regularly rents those vehicles for 30 days or less to an individual is entitled to a credit for the Motor Vehicle Excise Tax paid for those rented vehicles. The credit is equal to the lesser of the Excise Tax liability due for those vehicles in a registration year or the total Auto Rental Excise taxes collected by the owner during the immediately preceding registration year.

Refunds for Excise Tax may be processed for name changes, destroyed vehicles, or vehicles registered out of state for same period of time tax was paid to Indiana with supporting documents. Refunds may not exceed 90% of amount paid. The owner of a vehicle registered with the Bureau is entitled to a refund of taxes paid if after the owner's regular registration date:

- (1) the owner registers the vehicle for use in another state; and
- (2) the owner pays tax for use of the vehicle to another state for the same time period which the tax was paid under this chapter.

The refund provided under this section is equal to

- (1) the annual license excise tax paid for use of the vehicle by the owner of the vehicle for the year; minus
- (2) 8.33% of the annual license excise tax paid for use of the vehicle for each full or partial calendar month between the date the annual license excise tax was due and the date the owner registered the vehicle for use in another state.

PROCEDURE: The excise tax must be paid when the vehicle is required to be registered according to the annual registration chart below.

Motor Vehicle Excise Tax Rate Schedule Beginning 1996 Factory-Advertised Delivered Price and Classification											
	Age	1	2	3	4	5	6	7	8	9	10
Up to \$1,499	I	12	12	12	12	12	12	12	12	12	12
\$1,500 to \$2,249	II	36	30	27	24	18	12	12	12	12	12
\$2,250 to \$2,999	III	50	50	42	33	24	18	12	12	12	12
\$3,000 to \$3,999	IV	50	50	50	50	48	36	24	18	12	12
\$4,000 to \$5,499	V	66	57	50	50	50	50	42	24	12	12
\$5,500 to \$6,999	VI	84	74	63	52	50	50	49	30	18	12
\$7,000 to \$8,499	VII	103	92	77	64	52	50	50	40	21	12
\$8,500 to \$9,999	VIII	123	110	93	78	64	50	50	50	34	12
\$10,000 to 12,499	IX	150	134	115	98	82	65	52	50	40	12
\$12,500 to 14,999	X	172	149	130	112	96	79	65	53	50	12
\$15,000 to 17,999	XI	207	179	156	135	115	94	78	64	50	21
\$18,000 to 21,999	XII	250	217	189	163	139	114	94	65	50	26
\$22,000 to 24,999	XIII	300	260	225	184	150	121	96	65	50	30
\$25,000 to 29,999	XIV	350	304	265	228	195	160	132	91	50	36
\$30,000 to 34,999	XV	406	353	307	257	210	169	134	91	50	42
\$35,000 to 42,499	XVI	469	407	355	306	261	214	177	129	63	49
\$42,500 and over	XVII	532	461	398	347	296	242	192	129	63	50

Annual Registration Date

Company-Owned Excise-Taxable	January 31
Rentals, Heavy Weight, and Trailers	February 28
International Registration Plan (IRP)	Staggered
Noncommercial School Bus	September 28
General Assembly and State Official Plates	December 14

**Annual Registration Date for
Passenger Vehicles, Motorcycles, Trucks under 11,000 lbs., and RVs
by First Letters of Last Name**

AAAA-ARNN	February 7	LOPF-MART	July 21
ARNO-BATE	February 14	MARU-MCKI	July 28
BATF-BLAI	February 21	MCKJ-MILL	August 7
BLAJ-BRID	February 28	MILM-MUND	August 14
BRIE-BUSD	March 7	MUNE-NUNG	August 21
BUSE-CHAN	March 14	NUNH-PATT	August 28
CHAO-CONN	March 21	PATU-PONT	September 7
CONO-CURL	March 28	PONU-REDM	September 14
CURM-DICE	April 7	REDN-ROBE	September 21
DICF-EDDY	April 14	ROBF-SANC	September 28
EDEA-FERG	April 21	SAND-SERM	October 7
FERH-FRYA	April 28	SERN-SLON	October 14
FRYB-GLOR	May 7	SLOO-SPRI	October 21
GLOS-GUMZ	May 14	SPRJ-SUCE	October 28
GUNA-HART	May 21	SUCF-THOP	November 7
HARU-HILE	May 28	THOQ-VANO	November 14
HILF-HUCH	June 7	VANP-WALD	November 21
HUCI-JERR	June 14	WALE-WATT	November 28
JERS-KEEL	June 21	WATU-WILK	December 7
KEEM-KNUD	June 28	WILL-WRIG	December 14
KNUE-LAWR	July 7	WRIH-ZZZZ	December 21
LAWS-LOPE	July 14		

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:

	Actual Excise Tax Paid at License Branch	State Excise Tax Replacement	Total Excise Tax Revenue	State Excise Tax Capture	Net Local Excise Tax Revenue
2011	\$384,784,450	\$236,416,128	\$621,200,578	\$207,991,666	\$413,208,912
2012	\$414,257,769	\$236,416,128	\$650,673,897	\$210,197,417	\$440,476,480
2013	\$409,578,892	\$236,416,128	\$645,995,020	\$215,681,010	\$430,314,010
2014	\$419,197,439	\$236,416,128	\$655,613,567	\$219,678,404	\$435,935,163
2015	\$417,531,071	\$236,416,128	\$653,947,199	\$217,150,074	\$436,797,125

DISTRIBUTION: Revenues are allocated to the taxing district in which the registrant resides. The revenues are then distributed to the taxing units of that taxing district in the same manner and at the same time that property taxes are distributed. A portion of the revenue is retained by the state as described above. A \$1.15 service charge per vehicle is retained and deposited in the state License Branch Fund.

CY2015 Excise Tax Collections by County

County	Actual Excise Tax Paid at License Branch	State Excise Tax Replmnt.	Total Excise Tax Revenue	State Excise Tax Capture	Net Local Excise Tax Revenue
Adams	\$ 1,652,645	\$ 812,608	\$ 2,465,253	\$ 789,733	\$ 1,675,520
Allen	22,420,501	12,421,816	34,842,317	10,931,593	23,910,724
Bartholomew	5,490,280	3,022,012	8,512,292	2,739,756	5,772,536
Benton	575,812	300,651	876,463	297,081	579,382
Blackford	727,184	373,309	1,100,493	332,800	767,693
Boone	5,524,603	3,267,598	8,792,201	3,062,254	5,729,947
Brown	1,022,615	530,433	1,553,048	763,848	789,200
Carroll	1,375,950	742,436	2,118,386	734,814	1,383,572
Cass	2,173,621	1,156,529	3,330,150	1,033,709	2,296,441
Clark	6,785,245	3,586,181	10,371,426	3,622,422	6,749,004
Clay	1,554,013	816,917	2,370,930	737,011	1,633,919
Clinton	1,961,643	1,051,278	3,012,921	844,092	2,168,829
Crawford	521,209	234,606	755,815	262,594	493,221
Davies	1,802,057	970,043	2,772,100	771,747	2,000,353
Dearborn	3,413,972	1,820,054	5,234,026	1,936,468	3,297,558
Decatur	1,682,572	900,661	2,583,233	915,143	1,668,090
DeKalb	2,603,208	1,330,863	3,934,071	1,348,996	2,585,075
Delaware	6,198,411	3,443,008	9,641,419	3,433,896	6,207,523
Dubois	3,158,830	1,724,085	4,882,915	1,724,476	3,158,439
Elkhart	10,955,993	5,802,689	16,758,682	5,210,506	11,548,176
Fayette	1,160,946	577,585	1,738,531	564,266	1,174,265
Floyd	4,958,459	2,672,155	7,630,614	2,779,877	4,850,737
Fountain	1,035,962	543,529	1,579,491	533,317	1,046,174
Franklin	1,461,638	736,398	2,198,036	865,636	1,332,400
Fulton	1,562,579	866,435	2,429,014	866,835	1,562,179
Gibson	2,462,274	1,374,363	3,836,637	1,234,122	2,602,515
Grant	3,625,344	1,882,338	5,507,682	2,116,882	3,390,800
Greene	1,930,333	1,019,664	2,949,997	979,391	1,970,606
Hamilton	29,739,924	21,759,993	51,499,917	17,301,784	34,198,133
Hancock	5,645,977	3,263,586	8,909,563	2,931,670	5,977,893
Harrison	2,457,991	1,250,133	3,708,124	1,502,632	2,205,492
Hendricks	11,969,946	7,101,585	19,071,531	5,443,711	13,627,820
Henry	2,891,675	1,584,769	4,476,444	1,493,123	2,983,321
Howard	5,884,595	3,435,609	9,320,204	3,031,560	6,288,644
Huntington	2,276,114	1,194,937	3,471,051	1,084,663	2,386,388
Jackson	2,635,616	1,373,788	4,009,404	1,648,867	2,360,537
Jasper	2,419,238	1,302,715	3,721,953	1,505,616	2,216,337
Jay	1,090,828	529,065	1,619,893	500,442	1,119,451
Jefferson	1,774,477	900,911	2,675,388	982,019	1,693,369
Jennings	1,491,330	711,219	2,202,549	841,758	1,360,791
Johnson	10,577,378	6,166,081	16,743,459	5,227,210	11,516,249
Knox	2,390,776	1,321,799	3,712,575	1,214,505	2,498,070
Kosciusko	4,903,227	2,613,827	7,517,054	3,150,264	4,366,790
LaGrange	1,586,120	783,027	2,369,147	1,048,921	1,320,226
Lake	31,280,888	17,838,470	49,119,358	16,565,592	32,553,766
LaPorte	7,114,754	3,786,487	10,901,241	3,364,728	7,536,513
Lawrence	2,667,889	1,422,520	4,090,409	1,187,351	2,903,058
Madison	7,576,725	4,216,446	11,793,171	3,698,082	8,095,089
Marion	53,984,244	30,973,305	84,957,549	24,804,911	60,152,638
Marshall	2,855,026	1,476,295	4,331,321	1,683,188	2,648,133
Martin	609,151	302,722	911,873	323,791	588,082
Miami	2,013,827	1,074,224	3,088,051	1,279,060	1,808,991
Monroe	7,022,480	3,977,493	10,999,973	4,265,125	6,734,848
Montgomery	2,273,853	1,225,323	3,499,176	1,169,912	2,329,264
Morgan	4,697,629	2,537,976	7,235,605	2,720,127	4,515,478
Newton	1,024,559	541,054	1,565,613	528,399	1,037,214
Noble	2,628,521	1,324,944	3,953,465	1,363,131	2,590,334
Ohio	393,467	204,909	598,376	325,588	272,788

County	Actual				
	Excise Tax Paid at License Branch	State Excise Tax Replmnt.	Total Excise Tax Revenue	State Excise Tax Capture	Net Local Excise Tax Revenue
Orange	1,103,268	541,172	1,644,440	582,785	1,061,655
Owen	1,126,970	543,623	1,670,593	551,769	1,118,824
Parke	929,246	486,672	1,415,918	473,680	942,238
Perry	1,046,559	520,860	1,567,419	496,007	1,071,412
Pike	807,124	412,352	1,219,476	387,705	831,771
Porter	12,943,723	7,604,747	20,548,470	6,282,212	14,266,258
Posey	2,000,873	1,143,309	3,144,182	1,228,115	1,916,067
Pulaski	897,804	471,145	1,368,949	522,047	846,902
Putnam	2,093,899	1,114,313	3,208,212	1,154,176	2,054,036
Randolph	1,433,320	737,802	2,171,122	796,006	1,375,116
Ripley	1,801,849	920,191	2,722,040	1,134,849	1,587,191
Rush	1,040,528	554,514	1,595,042	564,501	1,030,541
St Joseph	15,272,097	8,419,933	23,692,030	7,580,287	16,111,743
Scott	1,209,267	590,116	1,799,383	615,726	1,183,657
Shelby	2,768,187	1,481,174	4,249,361	1,537,509	2,711,852
Spencer	1,437,409	765,928	2,203,337	708,425	1,494,912
Starke	1,438,606	722,921	2,161,527	754,759	1,406,768
Steuben	2,257,288	1,165,418	3,422,706	1,600,233	1,822,473
Sullivan	1,275,068	702,288	1,977,356	605,212	1,372,144
Switzerland	510,885	248,482	759,367	347,998	411,369
Tippecanoe	10,428,852	6,235,299	16,664,151	6,118,721	10,545,430
Tipton	1,201,102	674,488	1,875,590	598,884	1,276,706
Union	420,815	214,129	634,944	231,520	403,424
Vanderburgh	11,744,898	6,742,863	18,487,761	6,202,709	12,285,052
Vermillion	1,016,574	540,527	1,557,101	424,133	1,132,968
Vigo	5,638,839	3,076,583	8,715,422	2,464,756	6,250,666
Wabash	2,008,115	1,047,905	3,056,020	1,151,220	1,904,800
Warren	656,136	353,517	1,009,653	338,606	671,047
Warrick	4,742,025	2,754,992	7,497,017	2,631,770	4,865,247
Washington	1,503,780	736,563	2,240,343	653,771	1,586,572
Wayne	3,402,835	1,718,461	5,121,296	1,532,116	3,589,180
Wells	1,729,819	894,008	2,623,827	984,099	1,639,728
White	1,704,248	907,366	2,611,614	983,781	1,627,833
Whitley	2,262,939	1,197,012	3,459,951	1,288,992	2,170,959
Totals	417,531,071	236,416,128	653,947,199	217,150,074	436,797,125

Figures in table may be slightly off due to rounding.

MUNICIPAL MOTOR VEHICLE EXCISE SURTAX AND WHEEL TAX

Municipal Motor Vehicle Excise Surtax: IC 6-3.5-10

Municipal Wheel Tax: IC 6-3.5-11

ELIGIBILITY: A municipality with a population of at least 10,000 may adopt these taxes if the municipality uses a transportation asset management plan approved by the Indiana Department of Transportation.

TAXPAYER: Excise Surtax: Owners of vehicles registered in adopting municipalities that are also liable for the Motor Vehicle Excise Tax.

Wheel Tax: Owners of other classes of vehicles registered in adopting municipalities.

TAX BASE: Excise Surtax: Passenger cars, motorcycles, motor-driven cycles, and trucks with a gross weight of 11,000 pounds or less.

Wheel Tax: Buses, recreational vehicles, semi-trailers, tractors, trailers over 3,000 pounds, and trucks not subject to the Excise Surtax.

RATES: Excise Surtax: A flat fee per vehicle that is at least \$7.50 and no more than \$25.00.

Wheel Tax: Adopting municipalities may impose different tax rates for each particular class of vehicle and for each weight classification within the class of vehicle. The rates must be between \$5 and \$40.

PROCEDURE: The Surtax and Wheel Tax may be adopted by municipal ordinance. Both taxes must be adopted or rescinded simultaneously. The Surtax or Wheel Tax is paid when the vehicle is registered.

EXEMPTIONS: Excise Surtax: Vehicles owned or leased by federal, state, or local government; vehicles held in inventory by manufacturers, dealers, and distributors; vehicles owned or leased and operated by an institution of higher education; and vehicles subject to the Wheel Tax.

Wheel Tax: Vehicles owned by the state, one of its agencies, or a political subdivision; buses owned by a religious or nonprofit youth organization; and vehicles liable for the Surtax.

REVENUE: The Municipal Motor Vehicle Excise Surtax and Municipal Wheel Tax will first be effective for the 2018 registration year.

DISTRIBUTION: Surtax revenues are deposited into the municipality's municipal surtax fund. Wheel Tax revenues are deposited into the municipality's municipal wheel tax fund.

The municipality may use Surtax and Wheel Tax revenues (1) to construct, reconstruct, repair, or maintain streets and roads under the adopting municipality's jurisdiction; or (2) for the county's, city's, or town's contribution to obtain a grant from the state's Local Road and Bridge Matching Grant Fund under IC 8-23-30.

In addition, Wheel Tax revenue may be used as a contribution to a multicounty infrastructure authority established under IC 36-7-23.

RECREATIONAL VEHICLE and TRUCK CAMPER EXCISE TAX

IC 6-6-5.1

TAXPAYER: Owners of recreational vehicles (RV) and truck campers.

TAX BASE: The RV or truck camper's base or factory-advertised delivered price and year of manufacture.

RATE: The RV Excise Tax rate schedule that follows is based on the manufacturer's suggested retail price (MSRP) when new and the age of the RV or truck camper.

EXEMPTIONS: Vehicles owned or leased by the federal, state, or local government, or volunteer fire departments; mobile homes; vehicles assessed

under the Public Utility Tax Law, vehicles subject to the motor vehicle excise tax or commercial vehicle excise tax; vehicles held in inventory by manufacturers, dealers, and distributors; and vehicles owned or leased and operated by an institution of higher education.

CREDITS: Credit is applied to a newly purchased RV or truck camper when a person sells a vehicle. If an individual sells an RV or truck camper and does not purchase another RV or truck camper, or if the amount of the credit to be applied to a newly purchased RV or truck camper exceeds the amount of tax owed on the newly purchased RV or truck camper by at least \$4.00, then a refund is issued by the Bureau of Motor Vehicles. \$3.00 of the refund is deducted and transferred to the Bureau of Motor Vehicles Commission. An owner of an RV or truck camper that is totally destroyed and not replaced may receive a credit equal to 8.33% of the tax paid for each full month remaining in the registration year.

Refunds may be processed for (1) name changes, (2) destroyed vehicles, or (3) vehicles registered out of state for the same period of time tax was paid to Indiana with supporting documents. Refunds may not exceed 90% of amount paid. The refund provided under this section is equal to:

- (1) The annual tax paid for use of the RV or truck camper by the owner for the year; minus
- (2) 8.33% of the tax paid for use of the RV or truck camper for each full or partial calendar month between the date the tax was due and the date the owner registered the RV or truck camper for use in another state.

PROCEDURE: The RV Excise Tax must be paid when the RV or truck camper is required to be registered according to the annual registration chart below. Payment is made to a license branch in the vehicle owner's county of residence.

When an RV or truck camper is acquired after the annual registration date, the excise tax is reduced by 8.33% for each calendar month after the registration date.

ANNUAL REGISTRATION DATE: See Registration Date Chart for Motor Vehicle Excise Tax.

Motor Vehicle Excise Tax Rate Schedule Beginning 2010 Factory-Advised Delivered Price and Classification											
	Age	1	2	3	4	5	6	7	8	9	10
Up to \$2,249	I	15	12	12	12	12	12	12	12	12	12
\$2,250 to \$3,999	II	36	31	26	20	15	12	12	12	12	12
\$4,000 to \$6,999	III	50	43	35	28	20	15	12	12	12	12
\$7,000 to \$9,999	IV	59	51	41	38	34	26	16	13	12	12
\$10,000 to \$14,999	V	103	91	75	62	53	41	32	21	13	12
\$15,000 to \$21,999	VI	164	148	131	110	89	68	53	36	23	12
\$22,000 to \$29,999	VII	241	212	185	161	131	108	86	71	35	12
\$30,000 to \$42,499	VIII	346	302	261	223	191	155	126	97	48	17
\$42,500 to \$49,999	IX	470	412	360	307	253	204	163	116	55	25
\$50,000 to \$59,999	X	667	572	507	407	341	279	224	154	70	33
\$60,000 to \$69,999	XI	879	763	658	574	489	400	317	214	104	46
\$70,000 to \$79,999	XII	1,045	907	782	682	581	475	377	254	123	55
\$80,000 to \$89,999	XIII	1,235	1,072	924	806	687	562	445	300	146	64
\$90,000 to \$99,999	XIV	1,425	1,236	1,066	929	793	648	514	346	168	74
\$100,000 to \$149,999	XV	1,615	1,401	1,208	1,053	898	734	582	392	190	84
\$150,000 to \$199,999	XVI	1,805	1,566	1,350	1,177	1,004	821	651	439	213	94
\$200,000 and over	XVII	2,375	2,060	1,777	1,549	1,321	1,080	856	577	280	123

REVENUE:	CY 2011	\$9,291,239
	CY 2012	\$7,095,957
	CY 2013	\$7,408,499
	CY 2014	\$8,156,358
	CY 2015	\$8,275,760

CY 2015 RV and Truck Camper Excise Tax by County

County	Excise Tax	County	Excise Tax
Adams	31,763	Madison	185,193
Allen	265,696	Marion	535,071
Bartholomew	117,839	Marshall	83,215
Benton	17,923	Martin	12,200
Blackford	27,156	Miami	51,265
Boone	98,370	Monroe	141,944
Brown	51,629	Montgomery	78,350
Carroll	35,335	Morgan	166,220
Cass	45,324	Newton	23,498
Clark	147,415	Noble	57,520
Clay	53,462	Ohio	26,666
Clinton	53,594	Orange	32,611
Crawford	18,486	Owen	37,201
Daviess	52,073	Parke	24,670
Dearborn	130,939	Perry	23,944
Decatur	52,169	Pike	29,483
DeKalb	66,680	Porter	280,572
Delaware	125,723	Posey	77,399
Dubois	75,204	Pulaski	15,457
Elkhart	228,974	Putnam	74,128
Fayette	22,154	Randolph	41,551
Floyd	120,785	Ripley	74,850
Fountain	22,304	Rush	30,207
Franklin	46,514	St Joseph	227,411
Fulton	24,568	Scott	32,670
Gibson	73,098	Shelby	87,805
Grant	81,359	Spencer	41,627
Greene	57,609	Starke	38,191
Hamilton	395,336	Steuben	68,212
Hancock	181,942	Sullivan	37,186
Harrison	95,677	Switzerland	23,945
Hendricks	303,870	Tippecanoe	168,201
Henry	85,521	Tipton	39,650
Howard	107,928	Union	9,455
Huntington	47,865	Vanderburgh	210,060
Jackson	60,626	Vermillion	25,155
Jasper	69,485	Vigo	98,860
Jay	24,976	Wabash	48,649
Jefferson	50,181	Warren	9,601
Jennings	43,142	Warrick	122,919
Johnson	234,722	Washington	33,459
Knox	59,112	Wayne	73,629
Kosciusko	128,402	Wells	39,659
LaGrange	53,546	White	51,193
Lake	305,713	Whitley	63,244
LaPorte	158,524		
Lawrence	71,050	Total	8,275,760

WATERCRAFT EXCISE TAX

IC 6-6-11

TAXPAYER: Owners of motorized boats and sailboats.

TAX BASE: The boat's base or factory-advertised delivered price and year of manufacture.

RATE: Effective January 1, 1994. The amount of boat excise tax that a boat owner pays for a boating year is based on the boat's class and age. Motorized boats and sailboats are classified for excise tax purposes according to the value of the boat when the boat was new. The amount of excise tax for a boating year that is imposed for a motorized boat or sailboat is set forth in the following table.

Motorized Boat's or Sailboat's Value When New			
Class	At Least	but Less Than	Tax Due
1	\$0.01	\$500	\$2
2	500	1,000	6
3	1,000	1,500	20
4	1,500	2,000	30
5	2,000	3,000	42
6	3,000	5,000	55
7	5,000	7,500	70
8	7,500	10,000	88
9	10,000	15,000	110
10	15,000	22,500	150
11	22,500	35,000	200
12	35,000	50,000	275
13	50,000	75,000	375
14	75,000	or more	500

PROCEDURE: For Class 3 through 14 boats, the boat excise tax is reduced by 10% for each year since the boat was manufactured but not to exceed 50%. A boat owner must pay the boat excise tax, the Department of Natural Resources' fee, and the Lake and River Enhancement Fee for a boating year to the Bureau of Motor Vehicles. The tax and fees must be paid at the same time that the boat owner pays or would pay the registration fee and motor vehicle excise taxes on motor vehicles under IC 9-18 and IC 6-6-5.

For a boat acquired or brought into Indiana after the regular annual tax payment date in the boating year on or before which the owner is required to pay the tax, the tax is due no later than the thirty-second day after the boat is operating in Indiana, if the boat is registered in Indiana, or the twenty-second consecutive day during the boating year that the boat is stored in Indiana or operated, used, or docked in Indiana. The amount of the excise tax to be paid by the owner for the remainder of the year is reduced by 10% for each full calendar month which has elapsed since the regular annual payment date.

EXEMPTIONS: Boats owned by the federal, state, or local government; by an organization exempt from federal income taxation under 501(c)(3) of the Internal Revenue Code; a human-powered vessel, as determined by the Department of Natural Resources; held by a boat manufacturer, distributor, or dealer for sale in the ordinary course of business and subject to assessment under IC 6-1.1; stored in Indiana for less than 22 consecutive days and not operated, used, or docked in Indiana; registered outside Indiana and operated, used, or docked in Indiana for

a combined total of less than 22 days during the boating year; registered outside Indiana and docked on the Indiana part of Lake Michigan for a combined total of not more than 180 consecutive days; or subject to the Commercial Vessel Tonnage Tax under IC 6-6-6.

CREDITS: Credits may be issued when a person sells a boat and may be used for the same registration year or the next full registration year.

REFUNDS: Refunds for excise tax may be processed if the boat is destroyed and is not replaced by a replacement boat for which a credit is issued. The refund is equal to 10% of the excise tax paid for each full calendar month remaining in the tax payment year after the date of destruction. A refund may not exceed 90% of the excise tax paid on the destroyed boat.

To claim a refund, the owner must provide the Bureau of Motor Vehicles with: (1) a request for refund on a form furnished by the Bureau; (2) a statement of proof of destruction on an affidavit furnished by the Bureau; and (3) the tax payment form for the boat.

IC 6-6-11 provides for the payment and collection of excise tax on watercraft. Excise Tax is assessed based on the class and age of the watercraft. Class is based on the value when new. Watercraft Excise Tax is distributed by the State Auditor on a monthly basis.

<u>Calendar Year</u>	<u>Watercraft Excise Tax</u>
2011	\$8,827,269
2012	\$9,469,338
2013	\$8,820,794
2014	\$9,151,638
2015	\$9,452,670

CY 2015 WATERCRAFT EXCISE TAX DISTRIBUTIONS

County	Excise	County	Excise
Adams	\$ 34,337	Madison	\$ 153,616
Allen	404,593	Marion	568,326
Bartholomew	73,564	Marshall	167,738
Benton	12,110	Martin	13,637
Blackford	12,920	Miami	47,624
Boone	76,447	Monroe	191,427
Brown	47,898	Montgomery	40,733
Carroll	86,801	Morgan	129,515
Cass	40,472	Newton	26,766
Clark	157,369	Noble	145,657
Clay	26,465	Ohio	12,091
Clinton	31,343	Orange	30,898
Crawford	24,282	Owen	30,239
Daviess	34,906	Parke	52,320
Dearborn	95,031	Perry	48,252
Decatur	26,684	Pike	15,512
DeKalb	70,406	Porter	322,226
Delaware	137,187	Posey	51,713
Dubois	79,705	Pulaski	24,680
Elkhart	252,589	Putnam	61,221
Fayette	18,578	Randolph	29,929
Floyd	113,984	Ripley	28,422
Fountain	23,247	Rush	17,863
Franklin	53,517	St. Joseph	176,619
Fulton	71,241	Scott	28,489
Gibson	44,557	Shelby	56,334
Grant	70,351	Spencer	34,520
Greene	31,757	Starke	93,450
Hamilton	569,687	Steuben	496,177
Hancock	119,978	Sullivan	26,139
Harrison	76,564	Switzerland	15,207
Hendricks	175,373	Tippecanoe	113,220
Henry	66,067	Tipton	27,104
Howard	107,537	Union	36,119
Huntington	48,691	Vanderburgh	161,085
Jackson	44,238	Vermillion	16,960
Jasper	61,978	Vigo	67,798
Jay	18,289	Wabash	46,142
Jefferson	48,368	Warren	16,204
Jennings	28,436	Warrick	91,899
Johnson	156,302	Washington	28,816
Knox	47,900	Wayne	51,016
Kosciusko	664,246	Wells	46,057
LaGrange	188,897	White	174,086
Lake	471,359	Whitley	95,921
LaPorte	246,366		
Lawrence	50,283	Total	\$ 9,452,670

STATE BOARD OF ACCOUNTS

BOARD OF ACCOUNTS-EXAMINATION FEES

IC 5-11

ACCT. NO. 10750-420110;
56610 (after 7/1/2015)

REVENUE BASE: Each municipality and entity is required to pay examination fees or the direct and indirect costs of the State Board of Accounts or approved private examiner.

RATE: Taxing units and conservation districts are billed \$175 per day for each field examiner, private examiner, expert, or State Board of Accounts' employee engaged in an examination or investigation. State colleges and universities and other designated agencies and instrumentalities of the state are required to pay the direct and indirect costs of an examination from the following designated funds.

Fund Charged	State Agency or Instrumentality
State Highway Fund	Department of Transportation
Project funds	DOT toll projects
State appropriations	Bureau of Motor Vehicles
	Motor Fuel Tax Division
	Indiana State Police
Agency funds	State Colleges and Universities
Alcohol. Bev. Enforcement/Admin Fund	Indiana Retirement System
Applicable federal funds	Alcohol & Tobacco Commission
State Fair Board Fund	Eligible federal projects and grants
	State Fair Commission

ADMINISTRATION: Board of Accounts

REVENUE:	FY 2012	\$2,776,350
	FY 2013	\$2,918,261
	FY 2014	\$3,372,565
	FY 2015	\$3,162,276
	FY 2016	\$6,875,898

DISTRIBUTION: Trust and Agency Fund (State Board of Accounts Dedicated Fund)

BOARD OF ACCOUNTS-TYPING FEES

IC 5-11-4-3

ACCT. NO. 44370-420110

REVENUE BASE: In addition to other charges, the state examiner may charge a reasonable fee for typing and processing examination reports.

RATE: \$6 per page for typing, plus a processing fee assessed based on the complexity of the record or report audited and the number of audit days assigned to the audit. Processing fees range from \$40 to \$2,990.

ADMINISTRATION: Board of Accounts

REVENUE:	FY 2012	\$1,101,668
	FY 2013	\$1,030,707
	FY 2014	\$1,018,779
	FY 2015	\$752,960
	FY 2016	\$716,691

DISTRIBUTION: Trust and Agency Fund. (Typing Fund)

DEPARTMENT OF ADMINISTRATION

CAFETERIA OPERATION

ACCT. NO. 10560-420210

REVENUE BASE: A two-year contract, with a two-year renewal option, is awarded on the basis of competitive bids for the cafeteria service in the State Office Building. The current vendor operates the food service and pays a rental fee of 8% of gross sales to the state on a monthly basis.

ADMINISTRATION: Department of Administration

REVENUE:	FY 2012	\$385,062
	FY 2013	\$370,350
	FY 2014	\$311,761
	FY 2015	\$191,715
	FY 2016	\$208,349

DISTRIBUTION: General Fund

INDIANA GOVERNMENT LEASED SPACE

ACCT. NO. 10560-420220, 430120, 430185

REVENUE BASE: The Department of Administration leases space in the Indiana Government Center to Chase Bank (1,098 sq. ft.), the Indiana Members Credit Union (1,997 sq. ft.), IU Health (8,700 sq. ft.), and the State Service Credit Union (742 sq. ft.). The Department also collects a \$750 fee for use of the State House rotunda and State House atrium.

ADMINISTRATION: Department of Administration

REVENUE:	FY 2012	\$98,134
	FY 2013	\$113,768
	FY 2014	\$111,060
	FY 2015	\$158,072
	FY 2016	\$161,367

DISTRIBUTION: General Fund

LOBBYIST REGISTRATION

25 IAC 6-2-2; IC 4-2-8-7

ACCT. NO. 10560-424710

REVENUE BASE: All executive branch lobbyists must pay an initial registration statement fee of \$50 and annual report filing fee of \$50. The Department of Administration may assess a civil penalty of up to \$500 if the department requests a corrected report or statement and the lobbyist fails to do so.

ADMINISTRATION: Department of Administration

REVENUE:	FY 2012	-\$552
	FY 2013	\$10,739
	FY 2014	\$9,296
	FY 2015	\$9,830
	FY 2016	\$7,197

DISTRIBUTION: General Fund

STATE PARKING GARAGES FEES

ACCT. NO. 17290-420230

REVENUE BASE: The Senate Avenue and Washington Street parking garages charge visitor fees for daily public parking and special events. Fees are up to \$10.00 per day. Event parking rates are up to \$30.00 per day.

ADMINISTRATION: Department of Administration

REVENUE:	FY 2012	\$1,283,498
	FY 2013	\$1,145,763
	FY 2014	\$1,197,362
	FY 2015	\$1,286,405
	FY 2016	\$1,285,820

DISTRIBUTION: Dedicated Fund

ALCOHOL AND TOBACCO COMMISSION

ALCOHOLIC BEVERAGE PERMITS

IC 7.1-4-4.1, 7.1-4-7-1	ACCT. NO. 48020-420362; 12010-420352 through
7.1-4-9-1	420357; 37620-420340 through 450150

REVENUE BASE: Certain businesses that sell alcoholic beverages. (Retailers sell for consumption on premises, while dealers sell for consumption off premises.) Individuals applying for a temporary beer or wine permit, an excursion permit, an adjacent landsite permit, a horse track permit, or a satellite permit. All permit fees, except temporary beer and wine permit fees, are paid annually.

RATE:

<u>Item</u>	<u>Permit Type</u>	<u>Fee</u>
1.	Beer Dealer*	\$500
2.	Wine Dealer*	500
3.	Liquor Dealer*	500
4.	Beer Retailer*	500
5.	Wine Retailer*	500
6.	Liquor Retailer*	500
7.	Temporary Beer	**
8.	Temporary Wine	**
9.	Excursion Gaming Boat	20,000
10.	Adjacent Landsite	2,000
11.	Horse Track	4,000
12.	Satellite Facility	2,000
13.	Auctioned Permits	Varies
14.	Supplemental Caterer	150
15.	Brewer (>90,000 barrels annually)	2,000
16.	Brewer (<90,000 barrels annually)	500
17.	Distiller	2,000
18.	Artisan Distiller	250
19.	Malt Manufacturer	2,000
20.	Vintner	2,000
21.	Wine Bottler	2,000
22.	Beer Wholesaler	2,000
23.	Malt Wholesaler	2,000
24.	Wine Wholesaler (>12,000 gallons)	2,000
25.	Wine Wholesaler (<12,000 gallons)	100
26.	Direct Wine Seller	100
27.	Liquor Wholesaler	2,000
28.	Farm Winery	500
29.	Farm Winery Brandy Distiller	500
30.	Salesman (biennial permit)	20
31.	Carrier	5
32.	Airplane	Not more than 500
33.	Boat	Not more than 500
34.	Dining Car	Not more than 500
35.	Letter of Extension	50
36.	Transfer of Permit	250

*A single fee is charged for the issuance of any combination of retailer's permits issued for the same location or conveyance. An annual permit fee in the following amount is imposed on a retailer if the retailer serves:

(1) Only beer or only wine	\$500
(2) Both beer and wine but no liquor	\$750
(3) Beer, wine, and liquor	\$1,000

The fee for a three-way permit for a state park is \$250.

**Fee equals \$2 per day. The Alcohol and Tobacco Commission may set a higher daily rate depending on the nature of the event. However, the fee may not exceed \$1,000 per day. The fee for a temporary beer permit issued to certain microbreweries for a festival or event is \$2,500.

ADMINISTRATION: Alcohol and Tobacco Commission

DISTRIBUTION: Revenue from fees 1 through 6 is initially deposited in the Excise Fund. These receipts are then distributed 37% to the state General Fund, 33% to the general funds of cities, towns, and counties based on population, and 30% to the Enforcement and Administration Fund.

Revenue from fees 7 through 13 are deposited in the Enforcement and Administration Fund.

Revenue from the remaining fees is deposited in the General Fund, of which, 66% remains in the General Fund and 34% is distributed to the Enforcement and Administration Fund.

REVENUE:	FY 2012	\$9,628,254
	FY 2013*	\$10,196,962
	FY 2014	\$10,273,161
	FY 2015	\$11,163,170
	FY 2016	\$10,161,116

*Correction made for FY 2013 revenue.

Source information is taken directly from Alcohol and Tobacco Commission. Figures may differ from Auditor of State data.

E-LIQUID PERMITS

IC 7.1-7-4 ACCT. NO. 37620-421105

REVENUE BASE: Businesses that manufacture e-liquids are required to obtain a permit. Permits expire after five years. The initial application fee is \$1,000, and the renewal application fee is \$500.

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2016	\$6,000
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DISTRIBUTION: Enforcement and Administration Fund

EMPLOYEES' PERMITS

IC 7.1-4-4.1-3 ACCT. NO. 37620-420340

REVENUE BASE: A \$45 license fee is required for clerks in package liquor stores, bartenders, waiters, waitresses, and managers of establishments selling beverages by the drink. The fee is paid every three years. The fee is \$15 if the permit is used only for volunteer service that benefits a nonprofit organization.

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2012	\$1,970,150
	FY 2013	\$2,248,870
	FY 2014	\$2,012,353
	FY 2015	\$2,299,753
	FY 2016	\$2,709,704

DISTRIBUTION: Revenue from both fees is deposited in the Excise Police Retirement Fund to pay benefits and administrative costs. Surplus revenue goes to the Enforcement and Administration Fund for ATC administrative costs.

FINES AND PENALTIES

IC 7.1-3-23

ACCT. NO. 37620-450150; 47530-455140

REVENUE BASE: The Alcohol and Tobacco Commission may impose upon a permittee civil penalties for each violation of a statute, rule, or regulation of the Commission.

RATE: \$4,000 or less for each violation if the permittee is a brewer, artisan distiller, or distiller.

\$2,000 or less for each violation if the permittee is a wholesaler.

\$1,000 or less for each violation if the permittee is the holder of a permit other than brewer, distiller, or wholesaler.

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2012	\$617,251
	FY 2013	\$494,595
	FY 2014	\$787,047
	FY 2015	\$1,194,856
	FY 2016	\$795,950

DISTRIBUTION: Enforcement and Administration Fund

TOBACCO SALES CERTIFICATE

IC 7.1-3-18.5

ACCT. NO. 37620-420350

REVENUE BASE: Businesses that sell tobacco products or electronic cigarettes at a retail location or through a vending machine. A certificate is required for each location in which tobacco or e-cigarettes are sold. The fee for the certificate is \$200. Certificates expire after three years.

The Tobacco Sales Certificate and its associated fee became effective on July 1, 2003 (P.L. 250-2003). Fee collections began in FY 2004. P.L. 224-2005, effective May 11, 2005, raised the fee for this certificate to \$200 and also increased the term of the certificate from 1 to 3 years.

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2012	\$1,001,107
	FY 2013	\$322,697
	FY 2014	\$514,536
	FY 2015	\$844,464
	FY 2016	\$357,633

DISTRIBUTION: Enforcement and Administration Fund

TYPE II GAMBLING LICENSE FEE

IC 4-35-8

ACCT. NO. 37620-420365

REVENUE BASE: A person who is licensed to sell alcoholic beverages at his or her tavern for on-premises consumption for an endorsement to conduct Type II Gambling Games at the tavern. Type II Gambling Games are pull tab, punchboard, or tip board games approved by the Indiana Gaming Commission for

play under the Charity Gaming Law. Distributors and manufacturers selling Type II Gambling Games to alcoholic beverage retailers holding a Type II Gambling Game endorsement.

RATE: Taverns: First year \$250. Renewal under the fee schedule below based on “adjusted gross revenue” from Type II Gambling operations in the preceding year. “Adjusted gross revenue” is equal to the preceding year’s gross revenue minus: (1) game prizes paid during the preceding year; (2) the purchase cost of games dispensed during the preceding year; and (3) the license fee paid during the preceding year.

Adjusted Gross Revenues		Fee
At Least	But Less Than	
\$0	\$25,000	\$ 100
25,000	\$50,000	250
50,000	\$100,000	500
100,000		1,000
Distributors		1,000
Manufacturers		1,500

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2012	\$269,650
	FY 2013	\$282,780
	FY 2014	\$257,710
	FY 2015	\$247,800
	FY 2016	\$279,900

DISTRIBUTION: Enforcement and Administration Fund

BOARD OF ANIMAL HEALTH

ANIMAL DISPOSAL PLANT

IC 15-17-11 ACCT. NO. 12680-420410

REVENUE BASE: Annual license fee for an animal disposal plant is \$150, which includes vehicle transporting certificates; the fee is \$20 for each additional substation.

ADMINISTRATION: Board of Animal Health

REVENUE:	FY 2012	\$2,870
	FY 2013	\$3,040
	FY 2014	\$4,090
	FY 2015	\$3,020
	FY 2016	\$3,170

DISTRIBUTION: General Fund

ATTORNEY GENERAL

ABANDONED PROPERTY

IC 32-34-1

ACCT. NO. 74930-429607;

IN Constitution Article 8-2

462100; 462200; 462300

REVENUE BASE: Intangible and certain tangible property held by business associations or financial institutions is to be presumed abandoned, depending upon the asset type, a defined number of years after the last owner contact and is subsequently remitted to the Attorney General. All funds received are placed in the Abandoned Property Fund. A claimant can recover the value of the property for up to 25 years.

ADMINISTRATION: Attorney General

REVENUE:	FY 2012	\$103,298,468
	FY 2013	\$105,817,483
	FY 2014	\$111,213,542
	FY 2015	\$132,011,991
	FY 2016	\$96,997,055

DISTRIBUTION: P.L. 246-2005 amended IC 32-34-1 to provide that if the balance in the Abandoned Property Fund exceeds \$500,000, the excess is transferred to the state General Fund. Interest earned on investment of the fund is transferred to the General Fund. Proceeds from escheated estates are constitutionally required to be transferred to the Common School Fund.

ATHLETE AGENTS

IC 25-5.2

ACCT. NO. 47600-420515

10 IAC 4-3-1

REVENUE BASE: Athlete agent registration fees collected for registering with the Office of the Attorney General.

RATE: Initial registrations and renewal registrations are \$700. Both are valid for two years.

ADMINISTRATION: Attorney General

REVENUE:	FY 2012	\$20,300
	FY 2013	\$32,200
	FY 2014	\$35,000
	FY 2015	\$27,300
	FY 2016	\$37,100

DISTRIBUTION: Consumer Fees and Settlements Fund

**PROFESSIONAL FUNDRAISER CONSULTANT AND
SOLICITOR REGISTRATION**

IC 23-7-8

ACCT. NO. 47600-420510

REVENUE BASE: A professional fundraiser consultant or professional solicitor who applies for registration for the first time shall pay a fee of \$1,000. To annually renew a registration, the fee is \$50. A partnership, corporation, or other entity that intends to act as a professional fundraiser consultant or professional solicitor may register for and pay a single fee on behalf of its members, officers, agents, and employees.

ADMINISTRATION: Attorney General

REVENUE:	FY 2012	\$78,260
	FY 2013	\$56,610
	FY 2014	\$76,250
	FY 2015	\$50,401
	FY 2016	\$49,760

DISTRIBUTION: Consumer Fees and Settlements Fund

TELEPHONE SOLICITATION FUND

IC 24-4.7

ACCT. NO. 48390-429332; 450210

11 IAC 2-6-1

REVENUE BASE: Certain telephone solicitors are required to obtain a list of consumers who have submitted their telephone numbers to the Office of the Attorney General. The fee for obtaining the telephone privacy list on CD-ROM or via computer download is \$750. Persons paying the fee are entitled to four consecutive quarterly publications of the list. An additional fee of \$0.15 per page is collected from persons wishing to obtain a paper copy of the list.

Telephone solicitors who make calls to persons included on the telephone privacy list are subject to penalties up to \$10,000 for the first violation and up to \$25,000 for each subsequent violation. If the amount of money in the fund exceeds \$200,000 at the end of a fiscal year, the excess is transferred to the General Fund.

ADMINISTRATION: Consumer Protection Division, Office of the Attorney General

REVENUE:	FY 2012	\$425,491
	FY 2013	\$532,904
	FY 2014	\$327,817
	FY 2015	\$333,908
	FY 2016	\$318,592

DISTRIBUTION: Telephone Solicitation Fund, General Fund

AUDITOR OF THE STATE

FINES AND FORFEITURES

IC 35-50-2, 3

ACCT. NO. 72410-450310

IN Constitution, Article 8-2

REVENUE BASE: All fines and forfeitures.

RATE:	<u>Type of Crime</u>	<u>Maximum Fine</u>
	All felonies	\$10,000
	Class A Misdemeanor	\$5,000
	Class B Misdemeanor	\$1,000
	Class C Misdemeanor	\$500

ADMINISTRATION: Auditor of State

REVENUE:	FY 2012	\$5,645,787
	FY 2013	\$4,993,878
	FY 2014	\$4,650,286
	FY 2015	\$3,134,093
	FY 2016	\$3,740,883

DISTRIBUTION: Common School Fund (IC 34-24-1-4)

INFRACTION JUDGMENTS

IC 34-28-5-4

ACCT. NO. 10470-450320

REVENUE BASE: Costs levied as judgments against infractions.

RATE:	<u>Type of Infraction</u>	<u>Maximum Judgment</u>
	Class A	\$10,000
	Class B	\$1,000
	Class C	\$500
	Class D	\$25

ADMINISTRATION: Auditor of State

REVENUE:	FY 2012	\$11,690,841
	FY 2013	\$9,339,522
	FY 2014	\$9,500,486
	FY 2015	\$8,939,306
	FY 2016	\$8,639,345

DISTRIBUTION: General Fund

MORTGAGE RECORDING FEE

IC 24-9-9

ACCT NO. 10470-429320;
17060-429330

REVENUE BASE: County recorders assess a fee of \$3 for each mortgage recorded. These fees are paid to county treasurers on a monthly basis. County auditors credit \$0.50 of each \$3 fee to the county recorder's Records Perpetuation

Fund. County auditors distribute the remaining \$2.50 of the fee to the Auditor of State, who places half of the fee in the General Fund and the other half in the Homeowner Protection Unit Account.

ADMINISTRATION: Auditor of State

REVENUE:	FY 2012	\$693,675
	FY 2013	\$800,952
	FY 2014	\$729,382
	FY 2015*	\$460,276
	FY 2016	\$652,790

*FY 2015 revenue was \$604,188, but Jackson County received a refund of \$143,912 because it had overpaid in previous years.

DISTRIBUTION: General Fund, Homeowner Protection Unit Account

VESSEL TONNAGE TAX

IC 6-6-6-2 ACCT. NO. 10470-419300

REVENUE BASE: Navigation companies and all U.S.-registered commercial ships in Indiana ports pay an annual tax of 3¢ per net ton on the registered tonnage of all vessels. This tax is in lieu of regular property taxes.

ADMINISTRATION: Auditor of State

REVENUE:	FY 2012	\$1,978
	FY 2013	\$1,944
	FY 2014	\$1,930
	FY 2015	\$1,921
	FY 2016	\$1,609

DISTRIBUTION: General Fund

DEPARTMENT OF CORRECTION

CHILD SUPPORT

IC 11-10-2-11, 31-40-1-3.5 ACCT. NO. 48677-420820

REVENUE BASE: Parents of children who are committed to Department of Correction as juveniles can be liable for financial support of the juvenile. The juvenile court uses the Child Support Rules and Guidelines of the Indiana Supreme Court and the Child Support Obligation Worksheet developed by the Indiana Supreme Court to determine the amount each parent should pay for the services provided for the committed juvenile. Any money collected is used to fund juvenile transitional services to delinquent offenders.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2012	\$80,329
	FY 2013	\$68,933
	FY 2014	\$60,708
	FY 2015	\$52,245
	FY 2016	\$24,454

DISTRIBUTION: Youth Services Transitional Fund

FEES ASSESSED AGAINST SEX OR VIOLENT OFFENDERS

IC 36-2-13-5.6; 11-8-8-21

ACCT. NO. 46825

REVENUE BASE: County councils may pass an ordinance to charge sex offenders who are required to register in their counties a maximum fee of \$50 each year and a maximum \$5 fee each time offenders change their address. (IC 36-2-13-5.6) Counties keep 90% of all proceeds while Department of Correction (DOC) receives 10%. DOC may use this revenue to defray the cost of administering the Indiana Sex Offender Registry.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2012	\$17,289
	FY 2013	\$16,467
	FY 2014	\$29,483
	FY 2015	\$34,777
	FY 2016	\$39,922

DISTRIBUTION: DOC, Sex and Violent Offender Administration Fund

INDIANAPOLIS JUVENILE CORRECTIONAL FACILITY – COUNTY SUPPORT

IC 11-10-2-3

ACCT. NO. 13750

(Repealed, effective January 1, 2009)

REVENUE BASE: Between July 1, 2005, and December 31, 2008, the Department of Correction billed a county \$60 per day when a court with juvenile jurisdiction in the county committed a female as a delinquent to a DOC juvenile facility. This did not include any charges for the cost of equipment and construction. Since January 1, 2009, DOC no longer charges counties a per diem for juveniles committed to DOC (P.L. 146-2008).

ADMINISTRATION: Department of Correction

REVENUE:	FY 2012	\$47
	FY 2013	\$0
	FY 2014	\$0
	FY 2015	\$0
	FY 2016	\$0

DISTRIBUTION: General Fund

MISCELLANEOUS REVENUES

IC 11

Various accounts for DOC programs and facilities

REVENUE BASE: Department of Correction facilities collect miscellaneous revenues for the following:

- County payments for the cost of supervisory staff when offenders in work camps clean and perform other work on county roads.
- Safekeeping of offenders - upon the request of a trial court, the DOC will house an offender for observation and diagnosis for a period of time.
- The sale of meals.
- Sale of land and other assets.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2012	\$97,996
	FY 2013	\$152,879
	FY 2014	\$58,724
	FY 2015	\$106,363
	FY 2016	\$60,191

DISTRIBUTION: General Fund

OFFENDER MEDICAL COPAYMENTS

IC 11-10-3-5
210 IAC 7-1

ACCT. NO. 46270

REVENUE BASE: Offenders are charged not more than \$10 for all offender-initiated contact with a covered health care professional (including physicians, nurses, dentists, optometrists, and specialists in the medical, dental, or optometric fields) and all initial prescriptions of medications or medications provided at a single visit, with the exception of psychotropic and neuroleptic medications.

Under 210 IAC 7-2-2, copayments may not be charged for the following: (1) mental health services; (2) substance abuse services; (3) staff-initiated contacts, such as initial health care screenings, transfer screenings, annual or age-appropriate screenings, written referrals from one health care professional to another, follow-up appointments with specialists or designated health care professionals; (4) immunizations and tests, such as tuberculosis skin tests and other treatments instituted by the department for public health reasons; (5) ancillary services, such as lab work or x-rays; (6) admission to a hospital or emergency room services; (7) health care supplies, such as braces, stockings, ostomy supplies, dentures, eyeglasses; and (8) review of charts or meetings with offenders for interfacility transfers.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2012	\$223,195
	FY 2013	\$254,112
	FY 2014	\$244,791
	FY 2015	\$223,761
	FY 2016	\$244,021

DISTRIBUTION: Inmate Trust Fund (210 IAC 7-2-6)

OUT-OF-STATE OFFENDERS

IC 11-8-3-2

ACCT. NO. 48240

REVENUE BASE: The Department of Correction (DOC) may contract with any city, county, state, other state, or federal authority to incarcerate offenders. DOC may charge fees for its services equivalent to its costs.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2012	\$0
	FY 2013	\$0
	FY 2014	\$0
	FY 2015	\$0
	FY 2016	\$0

DISTRIBUTION: Department of Correction

PRISON ENTERPRISES NETWORK INDUSTRY AND FARM PROGRAMS

IC 11-10-6

Reported by DOC to LSA

REVENUE BASE: The operation of the Correctional Industrial Complex, as well as the farms and industries of authorized Department of Correction facilities, is under the direction of Prison Enterprises Network, a division of the Department. Any cash assets in excess of \$1.5 M remaining in the Industry and Farm Products Revolving Fund at the close of any fiscal year shall be paid into a special fund to be used for capital expenditures for the Department or support of the Industry and Farm Products Revolving Fund.

ADMINISTRATION: Department of Correction

REVENUE*:	FY 2012	\$11,671,691
	FY 2013	\$15,225,186
	FY 2014	\$11,122,974
	FY 2015	\$9,146,842
	FY 2016	\$6,140,467

*Includes only revenue from outside sales; does not include interdepartmental sales.

NOTE: Sales revenue has decreased since FY 2013 due to the loss of the license plate contract.

DISTRIBUTION: Special Fund for the Department

WORK RELEASE

IC 11-10-8-6, 6.5

ACCT. NO. 17800 (all accounts)

REVENUE BASE: Offenders employed under a work release program surrender to the Department of Correction (DOC) their earnings, less standard payroll deductions required by law.

Of their gross earnings, 10% is deposited in the Victims Compensation Fund and not less than 15% is either given to each offender or retained by DOC and deposited into an account that is paid to the offender when the offender is released from prison. If offenders are eligible for an Offender Reentry Administrative Account (IC 11-10-15), between 10% and 20% of their gross earnings are also deposited into each offender's reentry administrative account.

The following are also deducted from each offender's earnings:

- 1. Room and board expenses.
- 2. Transportation expenses.
- 3. Any court-ordered costs or fines.

Any proceeds, when DOC collects room and board expenses, are deposited in a Work Release-Study Release Subsistence Special Revenue Fund.

The Work Release-Study Release Subsistence Special Revenue Fund may be used for:

- 1. Construction of new work release or study release facilities.
- 2. Maintenance of work release or study release facilities.
- 3. General operating costs of the work release or study release programs including offender services.
- 4. Provision of transitional services.
- 5. The matching of federal funds for use in the work release or study release programs.

Out of the amount remaining after these deductions, DOC may pay any dependent support and, with the consent of the offender, pay to the victims or others any unpaid obligations.

Any remaining money may be retained by the offenders.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2012	\$505,329
	FY 2013	\$559,871
	FY 2014	\$592,733
	FY 2015	\$890,244
	FY 2016	\$1,014,733

DISTRIBUTION: Work Release-Study Release Subsistence Special Revenue Fund

CORONERS TRAINING BOARD

CORONERS TRAINING BOARD

IC 4-23-6.5; IC 16-37-1-9

ACCT. NO. 36110-420881

REVENUE BASE: If a local health department makes a charge for a certification of death, a \$2.00 coroners continuing education fee must be added to the established rate. The collected fees are transferred semiannually to the Treasurer of State. Prior to July 1, 2013, the fee was \$1.75.

ADMINISTRATION: Coroners Training Board

REVENUE:	FY 2012	\$592,891
	FY 2013	\$656,803
	FY 2014	\$742,817
	FY 2015	\$773,761
	FY 2016	\$740,897

DISTRIBUTION: Coroners Training and Continuing Education Fund

INDIANA ECONOMIC DEVELOPMENT CORPORATION

INTEREST ON INDUSTRIAL LOANS

IC 5-28-9 ACCT. NO. 17470-137154; 420910

REVENUE BASE: Cities, towns, counties, economic development commissions, special taxing districts, small business investment companies, and minority enterprise small business investment companies may receive industrial development loans to be fully repaid in 15 years. The interest rate is set by the State Board of Finance at the time of the loan.

ADMINISTRATION: Indiana Economic Development Corporation

REVENUE:	<u>Interest</u>	<u>Loan Repayment</u>
FY 2012	\$13,410	\$89,424
FY 2013	\$10,961	\$76,924
FY 2014	\$4,615	\$307,684
FY 2015	\$0	\$0
FY 2016	\$0	\$0

DISTRIBUTION: Industrial Development Revolving Fund

DEPARTMENT OF EDUCATION

TEACHER LICENSING

IC 20-28-2 ACCT. NO. 51710-427010
515 IAC 9-1-31

REVENUE BASE: This fee applies to all types of licenses: (1) teaching; (2) school services personnel; (3) supervisory; and (4) administrative. Fee amounts are in the administrative rule. The fees are \$35 for initial certification and renewal, limited licenses, duplications, transcript evaluations, addition of new subject, and conversion to professional licenses. Out-of-state and out-of-county teachers applying for a license are charged an additional \$35 evaluation fee. The fee for substitute teachers is \$15

ADMINISTRATION: Office of Educator Licensing and Development,
Department of Education

REVENUE:	FY 2012	\$1,230,030
	FY 2013	\$1,161,820
	FY 2014	\$1,240,940
	FY 2015	\$1,221,130
	FY 2016	\$1,218,115

DISTRIBUTION: General Fund

DEPARTMENT OF ENVIRONMENTAL MANAGEMENT (IDEM)

AIR PERMIT FEES

IC 13-17-8 ACCT. NO. 36220-421012; 421016; 421018;
421024; 421030; 421040; 421044; 421095

REVENUE BASE: An owner or operator of a source subject to the air permit requirements for an operating permit under the federal act must pay an annual operating fee. The Title V Operating Permit Trust Fund finances the implementation, enforcement, and administration of the operating permit program required to implement the federal Clean Air Act.

RATE: Fee may not exceed \$150,000. Fees for sources located in a serious or severe ozone non-attainment area that emits more than 100 tons of volatile organic compounds and more than 100 tons of nitrogen oxides may not exceed \$200,000.

ADMINISTRATION: IDEM

REVENUE:	FY 2012	\$12,217,756
	FY 2013	\$12,393,008
	FY 2014	\$11,236,491
	FY 2015	\$11,536,326
	FY 2016	\$10,988,953

DISTRIBUTION: Title V Operating Permit Program Trust Fund

ASBESTOS-RELATED FEES AND PENALTIES

IC 13-17-6 ACCT. NO. 52610-421020; 421022;
326 IAC 18-1-9, 18-2-12 421026; 421086

REVENUE BASE: Fees paid by (1) contractors engaged in the inspection, management, or abatement of asbestos material at schools and facilities subject to U.S. E.P.A. regulations or rules of the Environmental Rules Board and (2) providers of asbestos training courses. Revenue from penalties imposed for violations of Environmental Rules Board rules are also deposited in the Asbestos Trust Fund.

RATE: License fees range from \$50 to \$150. Training course approval application fee is \$1,000 with an annual fee of \$500.

ADMINISTRATION: IDEM

REVENUE:	FY 2012	\$445,342
	FY 2013	\$481,925
	FY 2014	\$471,570
	FY 2015	\$432,150
	FY 2016	\$475,360

DISTRIBUTION: Asbestos Trust Fund

ENVIRONMENTAL CIVIL PENALTIES AND FEES

IC 13-14-12 ACCT. NO. 38730-421012; 421014; 421024;
421042; 421052; 421094; 421116

REVENUE BASE: Revenue from fees established under IC 13-16-1. Civil penalties imposed for the violation of the state's environmental laws or rules are also deposited in the Environmental Mangement Special Fund.

RATE: Penalties may not exceed \$25,000 per day.

ADMINISTRATION: IDEM

REVENUE:	FY 2012	\$2,413,416
	FY 2013	\$3,379,879
	FY 2014	\$1,964,393
	FY 2015	\$2,341,895
	FY 2016	\$ 2,519,951

DISTRIBUTION: Environmental Management Special Fund

ENVIRONMENTAL PERMITS

IC 13-15-11; 13-18-10, 20 ACCT. NO. 36720-421074; 421128; 421132;
13-20-21; 13-22-12 421134; 421136; 421138; 421142;
421144; 421146; 421148; 421152;
421154; 421156; 421158; 421160;
421162; 421166; 421168; 421170;
421172; 421176; 421178; 421182;
421186; 421188; 421192; 421194;
36220-421134; 421194

REVENUE BASE: Fees and delinquency charges collected under the following permits: NPDES, solid waste, confined feeding operations, and hazardous waste. The NPDES annual permit fees depend on the type of permit, the type of facility, and the amount of annual discharge. Solid waste permits consist of application fees, annual operation fees, generator fees, and disposal fees. Confined feeding operations have initial and renewal fees and NPDES fees. Hazardous waste permits have application and annual operation fees. Federal sources are also included in fund revenue.

RATE: \$25 to \$40,600

ADMINISTRATION: IDEM

REVENUE:

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
Permits					
NPDES	\$6,513,632	\$6,523,220	\$6,487,010	\$6,436,068	\$ 6,450,701
Solid waste/					
Confined feeding	3,439,001	3,260,970	3,235,905	\$3,276,214	\$ 3,488,302
<u>Hazardous waste</u>	<u>1,205,043</u>	<u>1,323,930</u>	<u>1,789,729</u>	<u>\$1,692,890</u>	<u>\$ 1,718,629</u>
Total	\$11,157,676	\$11,108,120	\$11,512,644	\$11,405,172	\$11,657,632

DISTRIBUTION: Environmental Management Permit Operation Fund

E-WASTE REGISTRATION FEE

IC 13-20.5

ACCT. NO. 34830; 49580-421196

Certain manufacturers of video display devices are subject to an initial registration fee of \$5,000 with a \$2,500 fee for each year thereafter. Registered manufacturers that fail to meet recycling goals are subject to variable recycling fees. If registration fees collected exceed the amount necessary for administration, IDEM must refund on a pro rata basis the amount of fees that exceed administration expenses.

ADMINISTRATION: IDEM

REVENUE:	<u>Registration Fees</u>	<u>Variable Fees</u>
FY 2012	\$147,500	\$0
FY 2013	\$142,500	\$0
FY 2014	\$197,500	\$0
FY 2015	\$183,711	\$0
FY 2016	\$141,468	\$0

DISTRIBUTION: Registration fees are deposited in the Electronic Waste Fund. Variable fees are deposited in the Indiana Recycling Promotion and Assistance Fund.

HAZARDOUS WASTE DISPOSAL FEE*

IC 13-22-12-3.5; 3.6;

ACCT. NO. 49552-421340; 49515-417590;
49520-417590; 49516-421340; 49525-421340

REVENUE BASE: Hazardous waste disposed of in a disposal facility or by underground injection.

RATE: \$11.50 per ton; the maximum amount of fees assessed is \$25,000 per year for underground injection.

PROCEDURE: Paid quarterly to IDEM.\$

ADMINISTRATION: IDEM

REVENUE:	FY 2012	\$1,252,278
	FY 2013	\$1,188,896
	FY 2014	\$1,163,875
	FY 2015	\$1,038,017
	FY 2016	\$2,028,421

DISTRIBUTION: Of the total revenue, 75% is deposited in the Hazardous Substances Response Trust Fund and 25% in the county general fund where the facility is located.

The Hazardous Substances Response Trust Fund is used as (1) a state match for federal superfund money, (2) emergency state assistance, and (3) state cleanups.

Revenue is distributed to the Hazardous Substances Response Trust Fund as follows:

FY 2012	\$939,208
FY 2013	\$891,672
FY 2014	\$872,906
FY 2015	\$924,787
FY 2016	\$1,506,484

Revenue is distributed to the various counties as follows.

<u>County</u>	<u>FY 2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
Porter	\$15,482	\$13,341	\$0	\$0	\$9,566
Posey	\$0	\$0	\$0	\$0	\$-3,316
<u>Putnam</u>	<u>\$297,587</u>	<u>\$283,883</u>	<u>\$290,969</u>	<u>\$113,230</u>	<u>\$515,687</u>
Total	\$313,069	\$297,224	\$290,969	\$113,230	\$521,937

*P.L. 220-2014 repealed the Hazardous Waste Disposal Tax and established the Hazardous Waste Disposal Fee.

HAZARDOUS WASTE REIMBURSEMENTS

IC 13-25-4 ACCT. NO. 49535-421080; 421082; 421090; 421114; 421122;
49552-417590; 421090; 427472;
49575-421114; 445000

REVENUE BASE: Reimbursements for state expenses incurred responding to hazardous waste; settlements from lawsuits to recover state expenditures; interest; \$45 fee paid for certain underground storage tanks (UST); certain UST penalties; state appropriations; and federal grants.

RATE: \$11.50 per ton.

ADMINISTRATION: IDEM

REVENUE:	FY 2012	\$1,812,539
	FY 2013	\$1,933,777
	FY 2014	\$1,893,928
	FY 2015	\$2,112,909
	FY 2016	\$886,726

DISTRIBUTION: Revenue is deposited in the Hazardous Substances Response Trust Fund, which is used to finance contracts or cooperative agreements between the state and the federal government and to provide assistance to prevent or control the release of hazardous substances.

SOLID WASTE DISPOSAL FEES

IC 13-20-22

ACCT. NO. 34410-421350;
34820-427647; 49575-421350

REVENUE BASE: A fee is imposed on the disposal or incineration of solid waste in a final disposal facility.

RATE: \$0.50 per ton

ADMINISTRATION: IDEM

REVENUE:

	State Solid Waste Mgmt. Fund	Recycling Promotion and Assistance Fund	Hazardous Substances Response Trust Fund	Total
FY 2012	\$2,836,279	\$2,628,223	--	\$5,464,502
FY 2013	\$2,665,571	\$2,661,242	--	\$5,326,759
FY 2014	\$2,722,736	\$2,710,800	--	\$5,433,536
FY 2015	\$3,006,307	\$1,528,403	\$1,125,110	\$5,659,820
FY 2016*	\$1,183,460	\$1,978,784	\$1,041,335	\$4,223,579

*FY 2016 revenue does not include \$2,000 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: Not less than 50% is deposited in the Indiana Recycling Promotion and Assistance Fund and not more than 50% in the state Solid Waste Management Fund. IC 13-20-22-1 provides that revenue from solid waste generated outside Indiana is deposited in the state Solid Waste Management Fund. However, IC 13-20-22-12 provides that this revenue is deposited in the Hazardous Substances Response Trust Fund.

UNDERGROUND PETROLEUM STORAGE TANK FEES

IC 13-23-12; 16-44-2

ACCT. NO. 52820-421600; 427465;
52710-427465; 36720-427465;
49552-427465

REVENUE BASE: Owners of underground storage tanks must pay an annual registration fee for each storage tank containing petroleum. If a tank consists of a combination of petroleum and other regulated substances, a separate fee is paid for each tank. Samples of gasoline or kerosene inspected by the State Department of Health are subject to an inspection fee.

RATE: Annual registration fee -- \$90 per underground petroleum storage tank; \$245 per underground storage tank containing regulated substances other than petroleum; inspection fee -- \$0.50/barrel.

ADMINISTRATION: IDEM, Department of State Revenue

REVENUE:	FY 2012	\$49,797,673
	FY 2013	\$46,691,075
	FY 2014	\$51,663,032
	FY 2015	\$52,566,088
	FY 2016*	\$51,139,107

*FY 2016 revenue does not include \$58,395 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: Fees paid in connection with underground petroleum storage tanks are deposited in the Petroleum Trust Fund. Fees paid in connection with underground storage tanks used to contain regulated substances other than petroleum are deposited in the Hazardous Substances Response Trust Fund.

VOLUNTARY REMEDIATION OF HAZARDOUS SUBSTANCES AND PETROLEUM

IC 13-25-5

ACCT. NO. 357109-421114; 421122, 421124

REVENUE BASE: A person who desires to participate in the voluntary remediation program (VRP) must submit a \$1,000 application fee and pay oversight costs. The VRP provides a mechanism for site owners or operators to voluntarily enter an agreement with IDEM to clean up contaminated property.

ADMINISTRATION: IDEM

REVENUE:	FY 2012	\$775,303
	FY 2013	\$1,047,898
	FY 2014	\$1,222,865
	FY 2015	\$901,960
	FY 2016	\$886,052

DISTRIBUTION: Voluntary Cleanup Fund

WASTE TIRE MANAGEMENT FEES

IC 13-20-13; 13-20-21

ACCT. NO. 35310- 421072; 35320-427470

REVENUE BASE: Annual application and operation fees for waste tire storage, transportation, or processor certificates of registration, and fees imposed on new tires sold at retail.

RATE:

	<u>Fee</u>
Waste tire storage	\$500
Waste tire transporter	\$25
Waste tire processor	\$200

A fee of \$0.25 is imposed on the sale of each new replacement tire sold at retail and each new tire mounted on a new vehicle sold at retail.

ADMINISTRATION: IDEM, Department of State Revenue

REVENUE:	FY 2012	\$1,373,003
	FY 2013	\$1,364,765
	FY 2014	\$1,476,030
	FY 2015	\$1,539,110
	FY 2016	\$1,566,998

*FY 2016 revenue does not include \$3,105 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: Waste Tire Management Fund. Revenue deposited in the fund is available for programs related to waste tires.

FAMILY AND SOCIAL SERVICES ADMINISTRATION

DIVISION OF DISABILITY AND REHABILITATIVE SERVICES

INDIANA RANDOLPH-SHEPPARD BUSINESS ENTERPRISE PROGRAM

IC 12-12-5

ACCT. NO. 46860-431510

REVENUE BASE: A percentage of net revenues from facilities operated by a licensed manager of the Business Enterprise Program (BEP). The BEP program provides employment opportunities to individuals who are legally blind through operation and maintenance of vending centers located on federal, state, county, or municipal property.

RATE: Rules indicate that the set-aside percentage is annually determined by the DDARS with the active advice of the committee of licensed managers. The rate is based on the amount of revenue needed to fund the maintenance and replacement of equipment, purchase of equipment (other funds may be available), management services, fair minimum return to licensed managers, and pension, health insurance contributions, and sick and vacation leave for licensed managers and employees. Rate changes become effective if approved by the Secretary of the United States Department of Education and with written notification to all operators. Rates are set in contracts between the program manager and the DDARS.

ADMINISTRATION: Office of Services for the Blind and Visually Impaired/ Rehabilitation Services Bureau/Division of Disability and Rehabilitative Services.

REVENUE:	FY 2012	\$378,892
	FY 2013	\$107,646
	FY 2014	\$102,063
	FY 2015	\$110,778
	FY 2016	\$88,334

DISTRIBUTION: Blind Vending Account

DIVISION OF FAMILY RESOURCES

CHILD CARE LICENSURE

IC 12-17.2-6

ACCT. NO. 35910-422540

REVENUE BASE: A child care ministry that does not seek licensure and provides child care as an extension of the ministry's church or religious ministry must be registered with the Division of Family Resources and inspected by both the Division and the Office of the State Fire Marshal.

RATE: Child care ministry registration, \$50. [Another fee for the Office of the State Fire Marshal is detailed in the section DEPARTMENT OF HOMELAND SECURITY, DIVISION OF FIRE AND BUILDING SERVICES]

ADMINISTRATION: Division of Family Resources

REVENUE:	FY 2012	\$43,825
	FY 2013	\$43,284
	FY 2014	\$35,460
	FY 2015	\$30,837
	FY 2016	\$33,012

DISTRIBUTION: Division of Family Resources, Child Care Fund

DIVISION OF MENTAL HEALTH AND ADDICTION

INSTITUTIONAL CLOTHING CHARGES

IC 12-24-6

ACCT. NO. 422040 (various fund numbers used)

REVENUE BASE: When a patient in any state institution is not otherwise supplied with clothing, it shall be furnished by the superintendent of the facility and charged to the county from which the patient was admitted. Upon admission to the facility, clothes are provided and charges are made in an amount not to exceed \$400. Clothes provided in the remaining years may not exceed \$300 per year. The total due is collected from the county auditor twice each year.

ADMINISTRATION: Division of Mental Health and Addiction

REVENUE:	FY 2012	\$100,336
	FY 2013	\$99,086
	FY 2014	\$95,970
	FY 2015	\$83,405
	FY 2016	\$69,526

DISTRIBUTION: General Fund

MENTAL INSTITUTIONS-MAINTENANCE

IC 12-24-13, 14

ACCT. NO. 41650; 41655; 41660;
41665; 41670; 41675

REVENUE BASE: Each patient in a state institution and any responsible party (e.g., guardian, parent, or third-party payer) is liable for payment of the cost of

treatment and maintenance of the patient.

RATE: Each state institution is to develop a charge structure for services and treatments that, when approved by the Division of Mental Health and Addiction, is in effect for the entire fiscal year. Treatment and services for students with disabilities and children in the custody or supervision of the Department of Child Services are billed to state agencies.

ADMINISTRATION: Division of Mental Health and Addiction

REVENUE

	Self-Pay	Private Third-Party	Federal Sources*	Total
FY 2012	\$594,924	\$93,285	\$24,178,188	\$24,866,397
FY 2013	518,314	45,210	22,655,114	23,218,638
FY 2014	612,311	4,311	23,361,970	23,978,592
FY 2015	387,497	123,457	24,667,617	25,178,571
FY 2016	754,244	108,575	21,388,048	22,250,867

*Federal Sources include Medicaid, Medicare, and Social Security.

DISTRIBUTION: Mental Health Fund for operations of the state-operated facilities.

OFFICE OF MEDICAID POLICY AND PLANNING

COMMUNITY SERVICES QUALITY ASSURANCE FEE

IC 12-11-1.1-10
405 IAC 1-12-24

ACCT NO. 55110-428302

REVENUE BASE: Community residential facilities and intermediate care facilities for the developmentally disabled that are not operated by the state are assessed an amount that is based on total annual facility revenue. The assessment percentage applied to total annual revenue is 6%. The assessment percentage may not exceed the percentage determined to be eligible for federal financial participation under federal law.

ADMINISTRATION: Office of Medicaid Policy and Planning, Family and Social Services Administration,

REVENUE:	FY 2012	\$23,433,379
	FY 2013	\$19,194,565
	FY 2014	\$18,717,462
	FY 2015	\$17,801,424
	FY 2016	\$17,971,146

DISTRIBUTION: Community Services Quality Assurance Fund

HOSPITAL ASSESSMENT FEE (HAF)

IC 16-21-10; 12-8-6.5
405 IAC 1-8-5; 1-10.5-7

ACCT. NO. 55111-428303

TAXPAYER: Hospitals. Long-term care hospitals, state-owned hospitals, federally

operated hospitals, freestanding rehabilitation hospitals, and freestanding psychiatric hospitals with more than 50% of admissions with a diagnosis of chemical dependency are excluded from the fee.

REVENUE BASE: In the model approved by the federal Centers for Medicare and Medicaid Services (CMS), the amount of the inpatient Hospital Assessment Fee (HAF) is based on total inpatient revenue divided by inpatient days attributable to Indiana residents as reported on the hospital's most recent fiscal year Medicare cost report. The outpatient HAF is based upon equivalent outpatient days, derived by dividing each hospital's outpatient revenue by the hospital's inpatient revenue per day adjusted to preclude services provided to nonstate residents.

RATE: The total amount of the fee paid by each hospital is limited to 6% of total annual revenue and to certain other federally defined maximums. The fee is subject to audit and adjustment each year the fee is collected. The fee rate is also reduced by specific percentages for certain hospitals meeting defined low-income utilization rates (LIURs), Medicaid inpatient utilization rates (MIURs), or that provide more than 25% of Medicaid days to nonstate residents.

ADMINISTRATION: Office of Medicaid Policy and Planning, Family and Social Services Administration.

REVENUE:	FY 2012	\$553,991,318
	FY 2013	\$760,711,987
	FY 2014	\$740,935,898
	FY 2015	\$699,845,272
	FY 2016	\$500,773,633

DISTRIBUTION: Of the total, 71.5% is used to leverage federal Medicaid matching funds to increase hospital Medicaid reimbursement up to specified limits. Any remainder of the 71.5% monies not used to increase hospital reimbursement is distributed to the Hospital Medicaid Fee Fund. In addition, 28.5% of the revenue is distributed to the General Fund to offset Medicaid costs incurred by the state.

NURSING FACILITY QUALITY ASSESSMENT

IC 16-28-15 ACCT. NO. 55110-428301
405 IAC 1-14.6-24

TAXPAYER: Nursing facilities. Nursing facilities that are continuing care retirement communities, hospital-based, or owned by the state are exempt from the Quality Assessment.

REVENUE BASE: In the model approved by the Centers for Medicare and Medicaid Services, the amount of the Quality Assessment is based on a nursing facility's (NFs) total annual non-Medicare patient days.

RATE: The amount of the assessment, effective July 1, 2011, was revised to allow the collection of the maximum allowed under federal regulations.

<u>Effective Dates</u>	<u>10/1/2012</u>
Private NFs with days < 62,000	\$16.37
Private NFs with days >=62,000	\$ 4.09
Govt. NFs owned before 7/1/2003	\$ 4.09
Govt. NFs acquired after 7/1/2003	\$16.37

ADMINISTRATION: Office of Medicaid Policy and Planning, Family and Social Services Administration.

REVENUE:	FY 2012	\$99,900,718
	FY 2013	\$214,583,100
	FY 2014	\$160,658,690
	FY 2015	\$159,548,356
	FY 2016	\$166,716,239

DISTRIBUTION:

<u>Effective Dates</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Medicaid NF Services	67.1%	66.5%	70.6%
Prior-Year Medicaid NF Services	9.1%	4.1%	--
General Fund Other M'caid Svcs.	23.8%	29.4%	29.4%

DEPARTMENT OF FINANCIAL INSTITUTIONS

BANKS

IC 28-11-3

ACCT. NO. 39220-422301

REVENUE BASE: Fees are paid by banks on an annual basis. Fees cover services and duties provided by the Department of Financial Institutions, including examinations. The fee for industrial loan and investment companies is the same as banks: \$5,150 minimum fee to a maximum fee of \$1,619,058 plus additional for excess assets over \$40 billion.

RATE:

Total Assets	Fee	Plus (per thousand)	Of Excess Over
\$0 - \$10,000M	\$5,150		
10,001M - 15,000M	5,150 +	0.254	\$10,000M
15,001M - 25,000M	6,420 +	0.114	15,000M
25,001M - 50,000M	7,560 +	0.08796	25,000M
50,001M - 100,000M	9,759 +	0.08106	50,000M
100,001M - 500,000M	13,812 +	0.0776	100,000M
500,001M - 1,000,000M	44,852 +	0.07566	500,000M
1,000,001M - 3,000,000M	82,682 +	0.056655	1,000,000M
3,000,001M - 5,000,000M	195,992 +	0.044427	3,000,000M
5,000,001M - 10,000,000M	284,846 +	0.0406888	5,000,000M
10,000,001M - 20,000,000M	488,290 +	0.0381278	10,000,000M
20,000,001M - 40,000,000M	869,568+	0.0374745	20,000,000M
>40,000,001M	1,619,058+	0.03492	40,000,000M

M = 1,000

Effective July 1, 2015 - June 30, 2016

The fee schedule is set once a year by the Department of Financial Institutions' Board of Members. All revenues are dedicated to the Financial Institutions Fund to defray the expenses of the Department.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2012	\$3,842,358
	FY 2013	\$3,979,102
	FY 2014	\$3,967,224
	FY 2015	\$3,915,506
	FY 2016	\$4,175,736

DISTRIBUTION: Financial Institutions Fund

BUILDING AND LOAN ASSOCIATIONS

IC 28-11-3; 28-1-20

ACCT. NO. 39220-422301

REVENUE BASE: A corporation or savings association organized under IC 28-4 before its repeal.

RATE: The following fees are collected annually with a \$5,150 minimum fee and a maximum fee of \$1,619,058 plus additional fees for assets over \$40 billion.

Total Assets	Fee	Plus (per thousand)	Of Excess Over
\$0 - \$10,000M	\$5,150		
10,001M - 15,000M	5,150 +	0.254	\$10,000M
15,001M - 25,000M	6,420 +	0.114	15,000M
25,001M - 50,000M	7,560 +	0.08796	25,000M
50,001M - 100,000M	9,759 +	0.08106	50,000M
100,001M - 500,000M	13,812 +	0.0776	100,000M
500,001M - 1,000,000M	44,852 +	0.07566	500,000M
1,000,001M - 3,000,000M	82,682 +	0.056655	1,000,000M
3,000,001M - 5,000,000M	195,992 +	0.044427	3,000,000M
5,000,001M - 10,000,000M	284,846 +	0.0406888	5,000,000M
10,000,001M - 20,000,000M	488,290 +	0.0381278	10,000,000M
20,000,001M - 40,000,000M	869,568+	0.0374745	20,000,000M
>40,000,001M	1,619,058+	0.03492	40,000,000M

M = 1,000

Effective July 1, 2015 - June 30, 2016

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2012	\$8,644
	FY 2013	\$8,895
	FY 2014	\$8,699
	FY 2015	\$8,481
	FY 2016	\$8,384

DISTRIBUTION: Financial Institutions Fund

CHECK CASHING

IC 28-8-5

ACCT. NO. 39220-422302; 422329; 422322; 422327

REVENUE BASE: Persons engaged in the business of cashing checks. This license requirement does not apply to a financial institution organized under either federal or state law or persons incidentally cashing checks for retail goods or services where consideration charged for cashing checks does not exceed \$5.

RATE: Initial license is \$600. Renewal fee is \$500. An additional \$250 is added to the renewal fee for each additional branch location. Total renewal fees for additional locations cannot exceed \$2,000. The examination fee is set by the Department at \$80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2012	\$55,670
	FY 2013	\$56,690
	FY 2014	\$20,470
	FY 2015	\$41,850
	FY 2016	\$40,850

DISTRIBUTION: Financial Institutions Fund

CONSUMER CREDIT

IC 24-4.5-6-203

ACCT. NO. 39220-422330; 422322; 422327

REVENUE BASE: Suppliers of consumer credit making consumer credit sales, consumer leases, or consumer loans must pay an annual uniform consumer credit code volume fee set by the department for each \$100,000 or any amount in excess of the first \$100,000 of the original unpaid balances from consumer credit sales, leases, or loans made within the preceding calendar year and held more than 30 days. Examinations performed by the department are \$80 per hour. However, fee for examination is only charged on amount not offset by volume fees. A \$20 per day late fee is charged for late exams.

RATE: \$6 per \$100,000

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2012	\$1,173,940
	FY 2013	\$988,881
	FY 2014	\$1,027,066
	FY 2015	\$1,101,219
	FY 2016	\$972,950

DISTRIBUTION: Financial Institutions Fund

CORPORATE FIDUCIARIES

IC 28-11-3; IC 28-14

ACCT. NO. 39220-422301

REVENUE BASE: Fees collected annually on total corporate assets as of December 31 of each year.

RATE:

Total Assets	Fee	Plus (per thousand)	Of Excess Over
\$0 - \$20,000M	\$5,150		
20,001M - 50,000M	5,150	0.1578	\$20,000M
50,001M - 100,000M	9,884	0.09224	50,000M
100,001M - 500,000M	14,496	0.020495	100,000M
500,001M - 1,000,000M	22,694	0.010248	500,000M
1,000,001M - 10,000,000M	27,818	0.00204944444	1,000,000M
>10,000,000M	46,263	0.0017933069	10,000,000M

M = 1,000

Effective July 1, 2015 - June 30, 2016

ADMINISTRATION: Department of Financial Institutions

REVENUE: Fee structure separate; however, revenue is included in the Bank Fee Account

DISTRIBUTION: Financial Institutions Fund

CREDIT UNIONS

IC 28-11-3; 28-7-1

ACCT. NO. 39220-422301

REVENUE BASE: Credit unions. A group of seven Indiana residents that represent 500 or more persons in a qualified group may apply to organize a credit union. A credit union is a nonprofit association, incorporated for the purposes of providing credit and encouraging thrift and savings of its members.

RATE: The following fees are collected annually with a \$600 minimum fee and a maximum fee of \$284,846 plus additional fees for assets over \$5 B.

Total Assets	Fee	Plus (per thousand)	Of Excess Over
\$0 - \$545M	\$600		
546M - 1,000M	600 +	0.8678414	\$545M
1,001M - 5,000M	994 +	0.8945	1,000M
5,001M - 10,000M	4,572 +	0.298	5,000M
10,001M - 50,000M	6,062 +	0.07955	10,000M
50,001M - 100,000M	9,244 +	0.07828	50,000M
100,001M - 500,000M	13,158 +	0.0776	100,000M
500,001M - 1,000,000M	44,198 +	0.07566	500,000M
1,000,001M - 3,000,000M	82,028 +	0.074205	1,000,000M
3,000,001M - 5,000,000M	230,438 +	0.027204	3,000,000M
>5,000,000M	284,846 +	0.026675	5,000,000M

M = 1,000

Effective July 1, 2015 - June 30, 2016

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2012	\$947,962
	FY 2013	\$953,551
	FY 2014	\$995,001
	FY 2015	\$998,927
	FY 2016	\$1,112,360

DISTRIBUTION: Financial Institutions Fund

DEBT CANCELLATION

IC 24-4.5-3-202

ACCT. NO. 39220-422302; 422322; 422327; 422329

REVENUE BASE: Any approved third-party administrator who offers debt cancellation programs to depository institutions in Indiana.

RATE: The original license fee is \$1,000. The renewal fee is \$600 plus \$10 per depository institution, with a \$2,000 maximum. There is a renewal late fee at \$20 per day. The examination fee is set by the department at \$80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2012	\$3,880
	FY 2013	\$5,880
	FY 2014	\$2,540
	FY 2015	\$5,190
	FY 2016	\$3,210

DISTRIBUTION: Financial Institutions Fund

DEBT MANAGEMENT COMPANIES

IC 28-1-29 ACCT. NO. 39220-422302; 422322; 422327; 422329

REVENUE BASE: Persons engaged in the business of budget or credit counseling, debt management, or debt pooling services that provide services to debtors in the management of the finances and debts under contract with the debtor for a fee. Entities that hold a check, personal check, money order, personal money order, draft, or any other instrument to transmit money.

RATE: There is a \$600 flat fee for original purchase and renewal license. An annual renewal fee of \$250 per location is also charged. The Department may make examinations annually, and the examination fee is set by the Department at \$80 per hour. A \$20 per day late fee is charged for late exams..

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2012	\$27,900
	FY 2013	\$28,320
	FY 2014	\$30,050
	FY 2015	\$25,920
	FY 2016	\$21,560

DISTRIBUTION: Financial Institutions Fund

GUARANTEED AUTO PROTECTION (GAP) PLAN ADMINISTRATORS

IC 24-4.5-2; 24-4.5-3-202 ACCT. NO. 39220-422302; 422329; 422322; 422327

REVENUE BASE: Persons administering GAP plans.

RATE: Original license fee is \$1,000. Renewal fee is \$600 plus \$10 per approved dealer, not exceeding a maximum of \$2,000. A \$20 per day late fee is charged for late exams. Examinations performed by the Department are \$80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2012	\$46,025
	FY 2013	\$58,520
	FY 2014	\$51,140
	FY 2015	\$57,010
	FY 2016	\$62,090

DISTRIBUTION: Financial Institutions Fund

HOOSIER TRADITIONAL MORTGAGE PROGRAM

IC 24-5-23.6

ACCT. NO. 39220-422302; 422329

REVENUE BASE: Voluntary program for creditors and mortgage brokers that offer qualifying first lien mortgages to Indiana consumers.

RATE: The original and renewal certification fees are \$50.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2012	\$150
	FY 2013	\$150
	FY 2014	\$100
	FY 2015	\$0
	FY 2016	\$0

DISTRIBUTION: Financial Institutions Fund

LICENSED LENDER, FIRST MORTGAGE

IC 24-4.4

ACCT. NO. 39220-422302; 422329; 422322; 422327

REVENUE BASE: Any nondepository entity that makes first lien mortgages in their name as creditor and funds the loans with their own assets or their own line of credit.

RATE: The original and renewal license fees are \$1,000. A \$20 per day late fee is charged for late exams. The examination fee is set by the Department at \$80 per hour. A \$20 per day late fee is charged for late exams.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2012	\$410,250
	FY 2013	\$483,020
	FY 2014	\$380,840
	FY 2015	\$357,980
	FY 2016	\$379,000

DISTRIBUTION: Financial Institutions Fund

LICENSED LENDER, INCLUDING SUBORDINATE LIEN MORTGAGE

IC 24-4.5-3-502, 503

ACCT. NO. 39220-422302; 422329; 422322; 422327

REVENUE BASE: Any entity that is not a depository institution or licensed collection agency that lends money to another entity or person on a consumer-purpose loan involving a subordinate lien mortgage or other secured or nonsecured consumer loan other than first lien mortgages.

RATE: The original license fee is \$1,000. The renewal fee for a subordinate lien mortgage is \$1,000. The renewal fee for a licensed lender is the greater of \$1,000 or the annual Uniform Consumer Credit Code volume fee set by the Department for each \$100,000 or any amount in excess of the first \$100,000 of the original unpaid balances from consumer credit sales, leases, or loans made within the preceding 12 months and held more than 30 days. The current rate is \$6 per

\$100,000. A \$20 per day late fee is charged for late exams. The examination fee is set by the Department at \$80 per hour and may be offset by volume and license fees paid by or for the entity. A \$20 per day late fee is charged for late exams.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2012	\$186,040
	FY 2013	\$197,092
	FY 2014	\$216,056
	FY 2015	\$256,336
	FY 2016	\$232,784

DISTRIBUTION: Financial Institutions Fund

LICENSED LENDER, SMALL LOAN LENDERS

IC 24-4.5-7 ACCT. NO. 39220-422302; 422329;
422322; 422325; 422327

REVENUE BASE: Any nondepository entity that engages in the business of small loan, short-term lending.

RATE: The original and renewal license fees are \$2,000 plus \$750 per additional Indiana location; the maximum renewal fee is \$10,000. A \$20 per day late fee is charged for late exams. The examination fee is set by the Department at \$80 per hour and may be offset by license fees paid by the entity. A \$20 per day late fee is charged for late exams.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2012	\$274,790
	FY 2013	\$265,870
	FY 2014	\$262,850
	FY 2015	\$249,800
	FY 2016	\$146,100

DISTRIBUTION: Financial Institutions Fund

MISCELLANEOUS FEES

IC 28-1 ACCT. NO. 39220-422304 through 422321; 422324

REVENUE BASE: The Department of Financial Institutions collects fees for the following: branch applications, bank holding company merger and acquisition fees, conversions, new charter fees, and change of control fees. Expenses are charged at a rate of \$80 per hour for processing the application. This includes, but is not limited to, time spent on field investigations, reports, notices, and hearings. Travel expenses are also reimbursed by the institutions for members of the Department and office personnel.

RATE:*	Interim Institution	\$2,000
	Financial Institution Formation	8,000
	Bank Holding Company Acquisition	5,000
	Change of Control	500
	New or Converted Credit Unions	**
	Mutual Holding Company Reorganization	1,000
	Establishment of Branch or Trust Office	500
	Relocation of Main Office or Branch	500
	Merger	1,000
	Bank Holding Company Formation	1,000
	Conversions S&L to Bank or Savings Bank	***
	Establishment of Nonqualifying Subsidiary	1,000
	Actual Expenses	80/hour
	Consolidation	1,000
	Voluntary Dissolution	2,500

*Effective July 1, 2013

**Percentage of annual fee based on number of months in existence in state fiscal year.

***Actual expenses associated with the conversion, merger, or consolidation examination process are capped at a maximum of \$30,000.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2012	\$129,440
	FY 2013	\$44,760
	FY 2014	\$67,660
	FY 2015	\$243,720
	FY 2016	\$139,668

DISTRIBUTION: Financial Institutions Fund

MONEY TRANSMITTERS

IC 28-8-4 ACCT. NO. 39220-422302; 422329; 422322; 422327

REVENUE BASE: Entities or persons that sell or issue payment instruments or engage in the business of receiving or transmitting money to or from any location and by any means, including a payment instrument, wire, facsimile, or electronic transfer.

RATE: Initial application is \$1,000. Annual license renewal on December 31 is \$1,000. A \$20 per day late fee is charged for late exams. Director of the Department may conduct an onsite examination at a fee of \$80 per hour. A \$20 per day late fee is charged for late exams.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2012	\$68,650
	FY 2013	\$50,910
	FY 2014	\$63,240
	FY 2015	\$63,000
	FY 2016	\$61,000

DISTRIBUTION: Financial Institutions Fund

MORTGAGE LOAN ORIGINATORS

750 IAC 9-3-2

ACCT. NO. 39220-422302; 422329; 422322

REVENUE BASE: An individual engaged in the business of originating mortgage loans.

RATE: The original and renewal license fees are \$50. The examination fee is set by the Department at \$80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2012	\$199,910
	FY 2013	\$282,700
	FY 2014	\$399,100
	FY 2015	\$398,782
	FY 2016	\$534,600

DISTRIBUTION: Financial Institutions Fund

PAWNBROKERS

IC 28-7-5

ACCT. NO. 39220-422302; 422303;
422329; 422322; 422327

REVENUE BASE: Persons, partnerships, associations, limited liability companies, or corporations that lend money on a deposit or pledge of personal property, or that deal in the purchase of personal property on the condition of selling the property back again at a specified price.

RATE: Each place of business pays \$1,000 plus \$500 per additional location for a license, with an annual renewal of \$1,000 plus \$500 per location, not to exceed a maximum of \$10,000. A \$20 per day late fee is charged for late exams. Pawnbrokers may be examined. Hourly exam fee is \$80. A \$20 per day late fee is charged for late exams.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2012	\$117,340
	FY 2013	\$121,560
	FY 2014	\$126,020
	FY 2015	\$119,180
	FY 2016	\$135,420

DISTRIBUTION: Financial Institutions Fund

RENTAL PURCHASE COMPANIES

IC 24-7-8; 24-7-2-6

ACCT. NO. 39220-422302; 422329; 422322; 422327

REVENUE BASE: Any person that, in the ordinary course of business, leases, offers to lease, arranges for the lease of, or accepts assignment of property under a rental purchase agreement.

RATE: Initial license is \$600. The renewal fee is \$500 plus \$250 fee for each place of business transacting rental purchase agreements as of January 31 of a

given year, with a maximum of \$10,000. A \$20 per day late fee is charged for late exams. The Department may collect an examination fee of \$80 per hour. TA \$20 per day late fee is charged for late exams.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2012	\$61,080
	FY 2013	\$66,270
	FY 2014	\$85,750
	FY 2015	\$87,090
	FY 2016	\$91,240

DISTRIBUTION: Financial Institutions Fund

TRUST FEES

IC 28-11-3

ACCT. NO. 39220-422301

REVENUE BASE: Fees are collected annually on total trust assets held by financial institutions as of December 31 of each year.

RATE: Trust fee schedule*

<u>Trust Assets</u>	<u>Fees</u>
\$0-\$2,000M	800
2,001M-5,000M	1,500
5,001M-10,000M	2,000
10,001M-20,000M	3,000
20,001M-30,000M	4,000
30,001M-40,000M	5,000
40,001M-50,000M	6,000
50,001M-100,000M	8,500
100,001M-500,000M	11,000
500,001M-1,000,000M	21,000
1,000,001M and over	\$21,000 plus \$0.0022 per thousand over \$1,000,000M

M = 1,000

*Effective July 1, 2015 - June 30, 2016

ADMINISTRATION: Department of Financial Institutions

REVENUE: Fee structure separate; however, revenue is included in the Bank Fee Account.

DISTRIBUTION: Financial Institutions Fund

GAMING COMMISSION

ATHLETIC COMMISSION

IC 25-9
808 IAC 2-6-1

ACCT. NO. 44312-417460; 417470;
426080; 450620

REVENUE BASE: Licensing fees for mixed martial arts fighters, boxers, judges, timekeepers, trainers, seconds, physicians, matchmakers, managers, referees, and promoters. Taxes on gross receipts.

RATE: Tax on gross receipts	5% of Gate
Issuance/biennial renewal	
Boxer, judge, timekeeper, trainer, seconds, & physician	\$10
Matchmaker & manager	\$25
Referee	\$50
Promoter	\$100
Restoration/late renewal penalty (up to 3 yrs)	\$50*

*plus renewal fee

ADMINISTRATION: Indiana Gaming Commission (State Athletic Commission)

REVENUE: FY 2012	\$163,236
FY 2013	\$147,470
FY 2014	\$145,805
FY 2015	\$97,403
FY 2016	\$101,656

DISTRIBUTION: Athletic Commission Fund, General Fund (amounts over \$100,000 in Athletic Commission Fund at end of fiscal year)

CHARITY GAMING LICENSE FEE

IC 4-32.2-3-4, 5;
4-32.2-4-4; 4-32.2-6

ACCT. NO. 35410-422810

REVENUE BASE: Qualified organizations that conduct the following events: bingo, charity game nights, raffles, door prizes, festivals, or the sale of pull tabs, punchboards, and tip boards and that award more than \$1,000 in prizes for a single event and more than \$3,000 during a calendar year must obtain a license. Manufacturers and distributors of bingo cards, boards, sheets, or pads; other bingo supplies, devices, or equipment; or pull tabs, punchboards, and tip boards who sell to qualified organizations must also obtain a license.

RATE: Qualified Organizations

First year: \$50

Renewal: Based on adjusted gross revenue from allowable events held during the previous year, or on the adjusted gross revenue from the previous event if the qualified organization obtained a special one-time event license. Adjusted gross revenue is the total gross revenue less deductions for the cost of prizes, licensed supplies, license fees, advertising expenses, and up to \$200 per day for facility rent. Gross revenue excludes revenue from winner-take-all drawings.

Class	Adjusted Gross Revenue		Fee
	At Least	But Less Than	
A	\$ 0	\$ 15,000	\$ 50
B	15,000	25,000	100
C	25,000	50,000	300
D	50,000	75,000	400
E	75,000	100,000	700
F	100,000	150,000	1,000
G	150,000	200,000	1,500
H	200,000	250,000	1,800
I	250,000	300,000	2,500
J	300,000	400,000	3,250
K	400,000	500,000	5,000
L	500,000	750,000	6,750
M	750,000	1,000,000	9,000
N	1,000,000	1,250,000	11,000
O	1,250,000	1,500,000	13,000
P	1,500,000	1,750,000	15,000
Q	1,750,000	2,000,000	17,000
R	2,000,000	2,250,000	19,000
S	2,250,000	2,500,000	21,000
T	2,500,000	3,000,000	24,000
U	3,000,000		26,000

Distributors: \$2,000

Manufacturers: \$3,000

For qualified organizations that are bonafide national organizations or national foundations, the license fees are computed on the following basis. The initial fee is (1) \$50 per Indiana affiliate of the organization or foundation if it and its affiliates have not conducted events in Indiana or (2) the greater of \$50 per Indiana affiliate or the total renewal fees paid by Indiana affiliates in 2011 or during the prior year if at least one of the organization's or foundation's affiliates previously conducted events in Indiana. The renewal fee for a national organization or foundation is based on the aggregate adjusted gross revenue from all its Indiana affiliates.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 2012	\$4,339,511
	FY 2013	\$4,109,593
	FY 2014	\$3,849,690
	FY 2015	\$3,997,095
	FY 2016	\$4,074,574

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the Fund after (1) the cost of charity gaming administration is subtracted and (2) distributions are made to the License Control Division and the Gaming Control Division, is to be distributed quarterly to the Build Indiana Fund.

CHARITY GAMING PENALTIES

IC 4-32.2-8

ACCT. NO. 35410-450610

REVENUE BASE: The Indiana Gaming Commission may impose a civil penalty upon a qualified organization or individual for each violation of a charity gaming statute, rule, or regulation of the Commission.

RATE: Not more than \$1,000 for the first violation, \$2,500 for the second violation, and \$5,000 for each additional violation. The Commission may also impose an additional penalty of not more than \$100 for each day the penalty goes unpaid.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 2012	\$45,189
	FY 2013	\$37,915
	FY 2014	\$232,502
	FY 2015	\$150,194
	FY 2016	\$87,455

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the Fund after (1) the cost of charity gaming administration is subtracted, and (2) distributions are made to the License Control Division and the Gaming Control Division, is to be distributed quarterly to the Build Indiana Fund.

RACETRACK GAMING OWNER'S FEES

IC 4-35-5-3, 4

ACCT. NO. 12561-422815; 53420-411000

REVENUE BASE: A pari-mutuel racetrack owner who applies for a license to conduct slot machine gaming at the owner's racetrack.

RATE:	Application fee:	Amount equal to the applicant investigation costs incurred by the Indiana Gaming Commission
	Initial license fee:*	\$250 M
	Renewal license fee (annual):**	\$100 per slot machine operated by the licensee

*Valid for five years.

**After the first five years.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 2012	\$0
	FY 2013	\$390,800
	FY 2014	\$394,200
	FY 2015	\$394,800
	FY 2016	\$400,200

DISTRIBUTION: License fees were distributed to the Property Tax Reduction Trust Fund until 2009, and, beginning in 2009, are distributed to the state General Fund. Fees to cover investigation costs are distributed to the state General Fund.

RACETRACK GAMING OWNERSHIP TRANSFER FEE

IC 4-35-5

REVENUE BASE: A pari-mutuel racetrack owner who is the initial licensee to conduct slot machine gaming at the owner's racetrack who sells or relinquishes a controlling interest in the slot machine gaming license. The fee does not apply if the transfer: (1) is due to a bankruptcy, a receivership, or a debt adjustment initiated by or against the initial licensee or the substantial owners of the initial licensee; (b) is because the license is cancelled, terminated, or revoked by the Indiana Gaming Commission; (3) is because of the death of a substantial owner of the initial license; or (4) results in no gain or loss being recognized by the licensee as a result of the transfer for federal tax purposes.

RATE: \$50 M per sale or transfer

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 2012	\$0
	FY 2013	\$0
	FY 2014	\$0
	FY 2015	\$0
	FY 2016	\$0

DISTRIBUTION: General Fund

RACETRACK GAMING OCCUPATIONAL LICENSE FEE

IC 4-35-6.5

REVENUE BASE: A person employed in certain occupations at pari-mutuel racetracks where slot machine gaming is conducted.

RATE: Application fee: Amount established by the Gaming Commission
Annual license fee: Amount established by the Gaming Commission

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>Application Fee</u>	<u>Annual License Fee</u>	<u>Replacement License Fee</u>
FY 2012	\$57,760	\$66,945	\$0
FY 2013	\$45,359	\$70,611	\$0
FY 2014	\$43,251	\$59,680	\$0
FY 2015	\$51,556	\$59,555	\$0
FY 2016	\$59,129	\$52,355	\$0

DISTRIBUTION: General Fund

RACETRACK GAMING PENALTIES

IC 4-35-4-10

REVENUE BASE: Individuals who have been issued an owner's, supplier's, or occupational license by the Indiana Gaming Commission relating to slot machine gaming at pari-mutuel racetracks.

RATE: Supplier's Licensees: Not more than \$25,000 per occurrence
 Owners: The greater of \$10,000 or the value of daily gross receipts for the day of the violation per occurrence

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	License Holder	Voluntary Exclusions
FY 2012	\$189,000	\$9,926
FY 2013	\$93,217	\$18,450
FY 2014	\$29,169	\$19,860
FY 2015	\$59,520	\$23,752
FY 2016	\$61,500	\$31,647

DISTRIBUTION: General Fund.

ORANGE COUNTY RIVERBOAT OPERATING AGENT FEE

IC 4-33-6.5

REVENUE BASE: A person entering into a contract with the Indiana Gaming Commission to operate the Orange County riverboat casino.

RATE: \$1,000,000 upon entering into the operating agent contract.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	Application Fee	Initial License Fee
FY 2012	\$0	\$0
FY 2013	\$0	\$0
FY 2014	\$0	\$0
FY 2015	\$0	\$0
FY 2016	\$0	\$0

DISTRIBUTION: Application fees are deposited in the State Gaming Fund, and license fees are deposited in the West Baden Springs Historic Hotel Preservation and Maintenance Fund.

PROBLEM GAMBLING FEE

IC 4-35-8.8

ACCT. NO. 38610-443000

REVENUE BASE: A pari-mutuel racetrack owner conducting slot machine gaming at the owner's racetrack.

RATE: \$500,000 annually per racetrack at which slot machine gaming is conducted.

ADMINISTRATION: Division of Mental Health and Addiction

REVENUE:	FY 2012	\$1,000,000
	FY 2013	\$1,000,000
	FY 2014	\$1,000,000
	FY 2015	\$1,000,000
	FY 2016	\$1,000,000

DISTRIBUTION: The Gaming Commission retains \$250,000 for its efforts at preventing and treating compulsive gambling. The remaining \$750,000 is distributed to the Division of Mental Health and Addiction for the prevention and treatment of compulsive gambling related to slot machine wagering at pari-mutuel racetracks and gambling at riverboat casinos.

RIVERBOAT GAMING SUPPLIER'S LICENSE FEE

IC 4-33-7

REVENUE BASE: Persons who sell, lease, and contract to sell or lease gambling equipment and supplies to a licensee involved in the ownership or management of riverboat gambling operations.

RATE: Application fee:	\$5,000, or greater if the cost of investigating the applicant is greater.
Annual license fee:	\$7,500

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>Application Fee</u>	<u>Annual License Fee</u>
	FY 2012	\$10,000
	FY 2013	\$25,000
	FY 2014	\$15,000
	FY 2015	\$25,000
	FY 2016	\$10,000
		\$195,400
		\$239,500
		\$253,100
		\$208,400
		\$263,150

DISTRIBUTION: State Gaming Fund

RIVERBOAT GAMING OWNER'S FEES

IC 4-33-6

REVENUE BASE: Applicants for a license to own a riverboat.

RATE: Application fee:	\$50,000, or greater if the cost of investigating the applicant is greater
Initial license fee:*	\$25,000
Renewal license fee (annual):**	\$ 5,000

*Valid for five years.

**After the first five years.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>Applic.Fee</u>	<u>Initial Lic. Fee</u>	<u>Renewal Lic. Fee</u>
	FY 2012	\$0	\$50,000
	FY 2013	\$0	\$50,000
	FY 2014	\$0	\$50,000
	FY 2015	\$0	\$50,000
	FY 2016	\$0	\$50,000

DISTRIBUTION: Application and investigation fees are used to reimburse the Gaming Commission for costs incurred in conducting background investigations. Other fees are distributed to the State Gaming Fund.

RIVERBOAT GAMING OWNERSHIP TRANSFER FEE

IC 4-33-4-21

REVENUE BASE: A licensed riverboat owner who purchases or otherwise acquires a controlling interest in a second riverboat owner's license.

RATE: \$2 M per purchase or acquisition

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>Applic. Fee</u>	<u>Transfer Fee</u>
FY 2012	\$100,000	\$2,000,000
FY 2013	\$150,000	\$2,000,000
FY 2014	\$0	\$0
FY 2015	\$0	\$0
FY 2016	\$0	\$0

DISTRIBUTION: Application fees are deposited in the State Gaming Fund, and transfer fees are deposited in the state General Fund.

RIVERBOAT GAMING PENALTIES

IC 4-33-4-3; 4-33-4-8

68 IAC 6-3-2

REVENUE BASE: License holders: Individuals who have been issued a supplier's, owner's, or occupational license by the Gaming Commission.

Voluntary Exclusion List: A person who signs up with the Gaming Commission to be voluntarily excluded from the gaming areas of Indiana riverboat casinos and who violates the terms of the voluntary exclusion program by entering the gaming area of an Indiana riverboat casino.

RATE: Occupational Licensees: Not more than \$5,000 per occurrence

Supplier's Licensees: Not more than \$25,000 per occurrence

Owners: The greater of \$10,000 or the value of daily gross receipts for the day of the violation per occurrence

Voluntary Exclusion List: Any jackpot or thing of value won as a result of a wager made by the voluntarily excluded person is forfeited to the Gaming Commission as a fine.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	License Holders	Voluntary Exclusions
FY 2012	\$424,000	\$108,024
FY 2013	\$487,500	\$119,731
FY 2014	\$285,669	\$107,869
FY 2015	\$305,520	\$138,134
FY 2016	\$437,500	\$106,168

DISTRIBUTION: State Gaming Fund

RIVERBOAT GAMING OCCUPATIONAL LICENSE FEE

IC 4-33-8

68 IAC 2-3-2; 2-3-3

REVENUE BASE: Individuals employed in certain riverboat gambling occupations.

RATE: The application fee is dependent on type of license, ranging from \$75-\$1,000. The annual license fee is also dependent on type of license, ranging from \$25-\$100.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>Application Fee</u>	<u>Annual License Fee</u>	<u>Replacement License Fee</u>
FY 2012	\$590,590	\$640,780	\$0
FY 2013	\$640,711	\$651,590	\$0
FY 2014	\$523,627	\$643,535	\$0
FY 2015	\$610,241	\$606,985	\$0
FY 2016	\$538,871	\$498,320	\$0

DISTRIBUTION: State Gaming Fund

DEPARTMENT OF GAMING RESEARCH

GAMING RESEARCH FEE

IC 4-33-18-8

ACCT. NO. 17500-422900

REVENUE BASE: A person or organization that holds an owner's license to conduct riverboat gambling operations, is an operating agent of a riverboat gambling operation, or holds a permit to operate a live pari-mutuel horse racing facility.

RATE: \$25,000 annually per license or permit holder.

ADMINISTRATION: Department of Gaming Research

REVENUE:	FY 2012	\$325,000
	FY 2013	\$325,000
	FY 2014	\$0
	FY 2015	\$0
	FY 2016	\$0

DISTRIBUTION: Department of Gaming Research

STATE DEPARTMENT OF HEALTH

ABORTION CLINIC LICENSE FEES

IC 16-21-2
410 IAC 15-5-3

ACCT. NO. 17610-423010

REVENUE BASE: An annual fee is charged on the basis of total annual surgical abortion procedures performed as reported to the State Department of Health on the most recently filed annual abortion clinic report.

RATE:	<u>Total Annual Procedures</u>	<u>Fee</u>
	0 - 799	\$500
	800 - 3,499	\$1,000
	3,500 - 6,999	\$2,000
	7,000 and above	\$3,000

ADMINISTRATION: State Department of Health

REVENUE:	FY 2012	\$6,500
	FY 2013	\$6,500
	FY 2014	\$7,000
	FY 2015	\$5,500
	FY 2016	\$4,500

DISTRIBUTION: General Fund

ADOPTION FEES

IC 31-19-2-8; 31-19-20; 31-19-18-6
State Form 47261, 13342

ACCT. NO. 31110-423020

REVENUE BASE: Fees are charged for each adoption application. The State Department of Health may also charge a reasonable fee to an adoptee seeking medical history information or a death certificate.

RATE:	Adoption History Fee	\$20
	Putative Father Registry Fee	\$50
	Adoption Medical History Search Fee	\$25

ADMINISTRATION: State Department of Health

REVENUE:	Adoption History	Putative Father	AMH <u>Search Fee</u>	<u>Total</u>
FY 2012	\$64,464	\$173,933	\$171	\$238,568
FY 2013	\$55,074	\$161,091	\$172	\$216,336
FY 2014	\$55,677	\$165,207	\$166	\$221,050
FY 2015	\$57,366	\$173,425	\$304	\$233,095
FY 2016	\$63,525	\$199,134	\$611	\$263,270

DISTRIBUTION: Adoption History Fund

AMBULATORY OUTPATIENT SURGICAL CENTER LICENSE FEES

IC 16-21-2

ACCT. NO.17610-423030

414 IAC 1-1-2; 410 IAC 15-5-2

REVENUE BASE: An annual fee is charged on the basis of total annual procedures performed as reported to the State Department of Health on the fourth-quarter utilization review report for ambulatory surgery centers.

RATE:	<u>Total Annual Procedures</u>	<u>Fee</u>
	0 - 799	\$500
	800 - 3,499	\$1,000
	3,500 - 6,999	\$2,000
	7,000 and above	\$3,000

ADMINISTRATION: State Department of Health

REVENUE:	FY 2012	\$187,000
	FY 2013	\$228,500
	FY 2014	\$181,500
	FY 2015	\$195,000
	FY 2016	\$190,000

DISTRIBUTION: General Fund

ANATOMICAL GIFT PROMOTION DONATIONS

IC 16-19-3-26; 9-18-2-16

ACCT. NO. 46300-463010

REVENUE BASE: A person who registers a motor vehicle may donate money to promote the procurement of organs for anatomical gifts. The person registering the motor vehicle may indicate the amount the person desires to donate. The minimum amount the person may donate is \$1. This is collected by the Bureau of Motor Vehicles (BMV) and distributed to the State Department of Health (SDOH). The BMV and SDOH may deduct from the funds collected the costs incurred in implementing and administering the program and fund.

ADMINISTRATION: State Department of Health, Bureau of Motor Vehicles

REVENUE:	FY 2012	\$105,328
	FY 2013	\$160,212
	FY 2014	\$159,274
	FY 2015	\$161,394
	FY 2016	\$161,656

DISTRIBUTION: Donate Life Indiana and Indiana Donation Alliance Foundation

BIRTH PROBLEMS REGISTRY

IC 16-37-1-11.5

ACCT. NO. 34610-423050

IC 16-38-4-17

REVENUE BASE: The Department of Health charges a Birth Problems Registry fee of \$2 for each search of the records for a birth certificate.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2012	\$59,406
	FY 2013	\$43,124
	FY 2014	\$39,228
	FY 2015	\$45,424
	FY 2016	\$58,308

DISTRIBUTION: Birth Problems Registry Fund

BIRTHING CENTER LICENSE FEES

IC 16-21-2

ACCT. NO. 17610-423060

410 IAC 15-5-4

REVENUE BASE: An annual fee is charged on the basis of total annual births as reported to the State Department of Health on the most recently filed annual birthing center report.

RATE:	<u>Total Annual Deliveries</u>	<u>Fee</u>
	0 - 799	\$500
	800 - 3,499	\$1,000
	3,500 - 6,999	\$2,000
	7,000 and above	\$3,000

ADMINISTRATION: State Department of Health

REVENUE:	FY 2012	\$1,000
	FY 2013	\$1,000
	FY 2014	\$1,000
	FY 2015	\$1,500
	FY 2016	\$1,000

DISTRIBUTION: General Fund

DONATION ACCOUNT

ACCT. NO. 45990-463050

REVENUE BASE: Donations are accepted by the State Department of Health to help combat specific diseases.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2012	\$1,000
	FY 2013	\$2,431
	FY 2014	\$100
	FY 2015	\$0
	FY 2016	\$0

DISTRIBUTION: Donation Fund

HEALTH FACILITY FEES

IC 16-28-2 ACCT. NO. 17610-423080; 12760-423080

REVENUE BASE: An annual fee is charged on the basis of available beds for a license to establish or maintain a health facility.

RATE:	1-50 beds	\$200
	Each Additional Bed	10

ADMINISTRATION: State Department of Health

REVENUE:	FY 2012	\$564,531
	FY 2013	\$558,834
	FY 2014	\$613,880
	FY 2015	\$610,570
	FY 2016	\$575,941

DISTRIBUTION: General Fund

HOME HEALTH AGENCY FEES

IC 16-27-1 ACCT. NO. 12760-423090; 17610-423090
410 IAC 17-10-1

REVENUE BASE: Each home health agency which delivers health services to an individual in their place of residence is charged an annual license fee of \$250.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2012	\$101,460
	FY 2013	\$92,700
	FY 2014	\$95,750
	FY 2015	\$96,380
	FY 2016	\$96,781

DISTRIBUTION: General Fund

HOSPICE FEES

IC 16-25-4 ACCT. NO. 12760-423100

REVENUE BASE: There is an annual license fee of \$100 for hospice program providers when certain requirements are met.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2012	\$9,900
	FY 2013	\$8,500
	FY 2014	\$12,400
	FY 2015	\$10,160
	FY 2016	\$9,200

DISTRIBUTION: General Fund

HOSPITAL LICENSE FEES

IC 16-21-2

ACCT. NO. 17610-423110

414 IAC 1-1-1

REVENUE BASE: An annual fee is charged on the basis of total operating expense as reported to the State Department of Health in the most recently filed hospital fiscal report.

RATE:	<u>Total Operating Expenses</u>	<u>Fee</u>
	0 - \$49.99 M	\$1,000
	\$50 M - \$99.99 M	\$2,000
	\$100 M - \$199.99 M	\$3,000
	\$200 M - \$299.99 M	\$4,000
	\$300 M and above	\$5,000

ADMINISTRATION: State Department of Health

REVENUE:	FY 2012	\$291,000
	FY 2013	\$298,000
	FY 2014	\$314,000
	FY 2015	\$315,000
	FY 2016	\$308,000

DISTRIBUTION: General Fund

LEAD-BASED PAINT LICENSES AND FEES

IC 16-41-39.8

ACCT. NO. 54210-421300

410 IAC 32-2-9; 32-4-15; 32-3-12

REVENUE BASE: License fees collected for lead-based paint activities inspectors, risk assessors, project designers, supervisors, abatement workers, contractors, clearance examiners, and training course providers.

RATE: License fees: \$150 (every 3 years)
 Project notification fee: \$50
 Training course approval application: \$1,000
 Rule awareness course: \$500

ADMINISTRATION: State Department of Health*

REVENUE:	FY 2012	\$32,962
	FY 2013	\$38,100
	FY 2014	\$31,400
	FY 2015	\$20,250
	FY 2016	\$30,175

DISTRIBUTION: Lead Trust Fund

MOBILE HOME PARKS

IC 16-41-27

ACCT. NO. 12760-423120

REVENUE BASE: The license fee for a mobile home park is \$200 for the first 50 sites, plus \$150 for each additional 50 sites. The fee is paid every four years. The State Department of Health may also impose enforcement fees equal to the license fees.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2012	\$265,450
	FY 2013	\$163,501
	FY 2014	\$20,300
	FY 2015	\$9,300
	FY 2016	\$281,400

DISTRIBUTION: General Fund

MOTOR FUEL INSPECTION PROGRAM

IC 16-44-3

ACCT. NO. 34710-423200

REVENUE BASE: The Department of Health inspects and analyzes the octane levels of gasoline or gasoline-oxygenate blends sold at motor fuel outlets. The Department collects an annual registration fee of \$50 for each motor fuel outlet. A late registration fee of \$50 may also be imposed by the Department.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2012	\$159,700
	FY 2013	\$160,100
	FY 2014	\$168,950
	FY 2015	\$162,900
	FY 2016	\$178,150

DISTRIBUTION: Motor Fuel Inspection Fund

NEWBORN SCREENING FEE

IC 16-41-17

ACCT. NO. 31910-423130

410 IAC 3-3-13

REVENUE BASE: Laboratories pay a \$30 fee for each baby tested. The money is used to support the Newborn Screening Program.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2012	\$2,509,770
	FY 2013	\$2,514,600
	FY 2014	\$2,530,170
	FY 2015	\$2,533,350
	FY 2016	\$2,705,221

DISTRIBUTION: Newborn Screening Fund

PERSONAL SERVICES AGENCY

IC 16-27-4

ACCT. NO. 17610-423095

REVENUE BASE: A license is required for any personal services agency providing services in the state. There is an annual license fee of \$250. Licensed home health agencies that offer personal services are not required to obtain a separate personal services agency license.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2012	\$98,500
	FY 2013	\$105,250
	FY 2014	\$113,750
	FY 2015	\$112,000
	FY 2016	\$118,059

DISTRIBUTION: General Fund

PLAN REVIEW FEES

IC 16-19-5-1

ACCT. NO. 12760-423140; 17610-423140

410 IAC 6-12-17

REVENUE BASE: Plan review fees were promulgated by administrative rules in FY 2005. The fees are assessed for plan review activities and related services performed by the State Department of Health.

RATE:	Commercial on-site wastewater disposal facility	\$200
	Community wastewater disposal facility	\$700
	Mobile home parks or mobile home park additions	\$300
	Ambulatory outpatient surgery center	\$450
	Health facility	\$150
	New hospitals or hospital additions	\$550
	Remodeling existing hospitals	\$300

ADMINISTRATION: State Department of Health

REVENUE:	FY 2012	\$138,910
	FY 2013	\$123,150
	FY 2014	\$92,200
	FY 2015	\$106,300
	FY 2016	\$128,750

DISTRIBUTION: General Fund

QUALIFIED MEDICATION AIDE

IC 16-28-1-11

ACCT. NO. 12760-423150; 17610-423150

REVENUE BASE: An annual \$10 recertification fee is charged by the State Department of Health. A \$10 late fee may also be assessed.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2012	\$25,972
	FY 2013	\$25,041
	FY 2014	\$23,790
	FY 2015	\$22,560
	FY 2016	\$22,098

DISTRIBUTION: State Department of Health

RADIOLOGIC TECHNOLOGIST LICENSE FEES

IC 16-41-35-29

ACCT. NO. 12760-423160

REVENUE BASE: The State Department of Health licenses radiological technologists. A license is \$60, and the biennial renewal fee is not to exceed \$60. Late renewals shall be assessed a penalty fee of \$60.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2012	\$505,082
	FY 2013	\$543,295
	FY 2014	\$522,106
	FY 2015	\$559,475
	FY 2016	\$541,400

DISTRIBUTION: General Fund

RADON GAS CERTIFICATION FEES

IC 16-41-38
410 IAC 5.1

ACCT. NO. 33710-423170

REVENUE BASE: The State Department of Health certifies radon testers (individuals), radon mitigators (companies), and laboratories. Biennial fees are \$100 for radon testers, mitigators, and laboratories.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2012	\$13,900
	FY 2013	\$9,000
	FY 2014	\$16,100
	FY 2015	\$12,550
	FY 2016	\$19,600

DISTRIBUTION: Radon Gas Trust Fund

VITAL RECORDS SEARCH

IC 16-37-1-11

ACCT. NO. 12760-423180

REVENUE BASE: Vital records search fees are \$8. If the record is found, one certification would be furnished free of charge. A fee of \$4 is charged for any additional certifications. To amend any record, there is a fee of \$8.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2012	\$328,334
	FY 2013	\$347,894
	FY 2014	\$376,618
	FY 2015	\$397,893
	FY 2016	\$438,499

DISTRIBUTION: General Fund

WATER ANALYSIS

IC 16-41-24-5, 10 ACCT. NO. 12760-423190; 43710-423190

REVENUE BASE: The Department of Health analyzes water supplies to determine if they are impure or dangerous to health. Water sold for consumption must be tested annually. The water testing fee is \$10 per test kit. Swimming pool/ pool water bacteriological testing is \$15 per test. The state may charge a shipping charge of \$6.50 to defray costs of mailing and shipping.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2012	\$123,247
	FY 2013	\$105,874
	FY 2014	\$164,457
	FY 2015	\$133,382
	FY 2016	\$136,327

DISTRIBUTION: General Fund, Water Sample Revolving Fund

WEIGHTS & MEASURES FEES

IC 16-19-5-1 ACCT. NO. 12760-423220; 47930-423220
410 IAC 12-2-1

REVENUE BASE: The Weights & Measures Program Metrology Laboratory calibrates and/or tolerance tests standards of mass, length, time, and volume. Public schools and local government agencies are exempt from the Metrology Laboratory fees.

RATE: Standards of Mass:	\$4-80 depending on size and procedure.
Standards of Volume:	\$10-100 depending on size and procedure.
Standards of Length:	\$20 per device tested + \$4 per point tested.
Special Tests not otherwise listed:	\$15 per quarter hour.
Cleaning of Standards:	\$10 per quarter hour.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2012	\$16,308
	FY 2013	\$15,315
	FY 2014	\$23,642
	FY 2015	\$12,719
	FY 2016	\$6,786

DISTRIBUTION: Weights & Measures Fund

HISTORICAL BUREAU

PUBLICATIONS FUND

IC 4-23-7.2-7

ACCT. NO. 44640-431120

REVENUE BASE: Revenue from gifts, donations, and sales of books and publications are expended for the publication of historical documents and other material to promote the study of Indiana history and to inform the people of Indiana concerning the history of their state. In addition, the fund is used to support the Indiana State Library's Book Shop and Historical Building. Shop inventory is purchased from this account, and revenue from sales is deposited into this account.

ADMINISTRATION: Historical Bureau

REVENUE:	FY 2012	\$24,125
	FY 2013	\$17,108
	FY 2014	\$17,483
	FY 2015	\$21,991
	FY 2016*	\$72,675

*Revenue reported for FY 2016 reflects an increase in sales, particularly for Bicentennial merchandise.

DISTRIBUTION: Historical Bureau Publications and Educational Fund

DEPARTMENT OF HOMELAND SECURITY DIVISION OF FIRE AND BUILDING SERVICES

AMUSEMENT AND ENTERTAINMENT PERMITS

IC 22-12-6-7; 22-15-7
675 IAC 12-3-8

ACCT. NO. 37720-422510

REVENUE BASE: Buildings or structures containing theaters and similar places of assembly are required to be inspected annually for compliance with state fire safety laws and rules. Places of assembly used by colleges, universities, social or fraternal organizations, churches, etc., may be exempt from the fee charge (not the permit) unless rental fees are charged or collected.

RATE:**Category A: Fixed Seating Capacity
Occupant Load**

	<u>Fee</u>
1-99	\$ 99
100-499	134
500-999	168
1,000-4,999	203
5,000-9,999	237
10,000 or more	272

Category B: Movable Seating

Same as Category A: Fixed Seating plus \$99 for each seating configuration or arrangement.

Special Event Endorsement

Inspection fee \$99

ADMINISTRATION: Division of Fire and Building Safety

REVENUE: FY 2012	\$226,033
FY 2013	\$263,784
FY 2014	\$233,887
FY 2015	\$260,823
FY 2016	\$274,798

DISTRIBUTION: Fire and Building Services Fund

BOILER INSPECTION

IC 22-12-6-6
675 IAC 12-3-13

ACCT. NO. 37720-422610

REVENUE BASE: The Boiler and Pressure Vessel Safety Division of the Office of the State Building Commissioner maintains a program of periodic inspection for regulated boilers and pressure vessels.

RATE: Internal inspections

Heating Surface Area (in sq. ft.)	<u>Fee</u>
0-100	\$24
101-500	36
501-1,000	48
1,001-10,000	90

External inspections

Heating Surface Area (in sq. ft.)	
0-50	\$18
51-150	24
151 or more	40

**Regulated Pressure Vessels (internal and external)
Area (in sq. ft.)**

0-50	\$15
51-150	30
151 or more	60

Service Water Heater Inspection \$10

Certificates of Inspection	\$25
Permit Replacement Fee	\$15
Application for Rule Variance w/Engineering Calculations	\$200 \$700 (\$200 + \$500)
Fees for inspections and services not specified,	
Per day, less than 4 hours	\$300
Per day, more than 4 hours	\$600
Amount per hour over 8 hours	\$75
User inspections	\$20
Application for a User/Owner Inspection Certificate	\$500
Application for Inspector Examination	\$100
Annual Renewal of Inspector License	\$25

ADMINISTRATION: State Building Commissioner

REVENUE: FY 2012	\$839,302
FY 2013	\$880,035
FY 2014	\$848,373
FY 2015	\$861,670
FY 2016	\$770,532

DISTRIBUTION: Fire and Building Services Fund

CONSTRUCTION DESIGN RELEASE AND VARIANCE FEES

IC 22-12-6-6; ACCT. NO. 37720-417220; 422530; 422554
675 IAC 12-3-2, 4, 11

REVENUE BASE: Building construction plans are reviewed for compliance with adopted codes, and a design release is issued to the submitter of plans. The fee charged is based on size and complexity of the project. When actual or potential code violations are detected, a variance can be applied for, if there is undue hardship and equal construction alternatives are possible.

RATE:

Filing fee	\$75
plus	
Processing fee	\$75*

*If categorical processing fees are less than \$75.

Categorical Processing Fees		
Category	Description	Fee
A. Normal Occupancy	All buildings and structures not specifically listed in Categories B,C,D,E,G,H, and I	\$0.050 times the gross square feet of floor area
B. Minimal Occupancy - Area-related	Livestock sales, hangars, open parking structures, truck freight terminals, warehouses, refrigerated storage, bulk product processing plants, and similar uses.	\$0.030 times the gross square feet of floor area

Categorical Processing Fees		
Category	Description	Fee
C. Cost-related	Remodeling and renovation (no additions)	\$0.0030 times the total square footage of the remodeling and renovation
D. Minimal Occupancy Cost-related	Control towers, generating plants, dust collectors, mausoleums, grain elevators, concrete or asphalt plants, and other occupied high-volume, low-area structures.	\$0.0002 times the construction cost
E. Swimming Pools		\$0.020 times the gross cubic feet
F. Flammable Liquid or Gas Facilities	Each initial installation of one or more bulk storage tanks, piping or dispensing equipment for Classes I, II, IIIA, and IIIB liquids, liquefied petroleum (LP) gas, or liquefied natural gas (LNG) or replacement of such tanks or piping at the same location.	\$80 per tank
G. Replicated floor plan buildings, such as apartment bldgs, hotels, or motels	Project consists of one or more buildings with replicated floor plans.	\$0.40 per square foot for one example of each replicated floor plan, plus \$69 per building.
H. Shell Buildings	Shell buildings and initial tenant build-outs.	Shell building: \$0.040 times the gross square feet of floor area. Initial tenant build-out: \$0.020 times the gross square feet of floor area that is the subject of the build-out.
I. Expedited plan review	Available for occupancies: B, F, M, S, and U. All required drawings, applications, and fees must be received by plan review division not later than 9:00 a.m. on the day that the project is submitted. If the project qualifies for expedited plan review and the issuance of a design release, the project will be released not later than 4:30 p.m. on the following business day that the division is open.	\$5,000, plus the applicable fee or fees from Categories A through H.

Special Processing Fees

(1) Each additional submission for a partially filed project	\$250
(2) Surcharge for late filing of plans and specifications in accordance with 675 IAC 12-6-8(c)2	\$300
(3) Foundation release	\$80
(4) Addenda and revisions, each system modified per submission (other than compliance corrections)	\$35
(5) Master plans, each series or structure	\$173
(6) Incomplete project filing (mailed submissions only)	\$12
(7) Returned checks	\$35
(8) Reinstatement or time extension of design release	\$50

Variance Application

Filing fee	\$138
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Plan Examination and Processing Fee

Single code provision	\$138
Each additional unrelated code provision	\$69
On-Site Inspection	\$150

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:

	Fire		Construction Design
	<u>Insurance Tax</u>	<u>Plan Review</u>	<u>Variance Fee</u>
FY 2012	\$4,296,812	\$3,885,234	\$185,769
FY 2013	\$4,497,344	\$4,586,902	\$198,088
FY 2014	\$4,587,708	\$5,873,129	\$230,314
FY 2015	\$4,834,776	\$5,325,180	\$219,172
FY 2016	\$4,989,058	\$5,510,246	\$240,859

DISTRIBUTION: Fire and Building Services Fund. A portion may be deposited in the Safety Education Fund.

CHILD CARE MINISTRY

IC 12-17.2-6

ACCT. NO. 37720-422540

RATE: The Division of Fire and Building Safety charges a \$50 fee for processing registrations of child care ministries. (IC 12-17.2-6-12 also allows the Division of Family Resources to charge a \$50 registration processing fee, which is deposited in the Child Care Fund.)

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:	FY 2012	\$39,702
	FY 2013	\$38,156
	FY 2014	\$35,138
	FY 2015	\$28,605
	FY 2016	\$32,894

DISTRIBUTION: Fire and Building Services Fund;
Division of Family Resources Childcare Fund

CONSTRUCTION INSPECTION FEES

IC 22-12-6-6; 22-13-2-13
675 IAC 12-3-6

ACCT. NO. 37720-422552

REVENUE BASE: These fees are paid when the Division of Fire and Building Safety staff perform building inspections in political subdivisions without an approved building inspection program for Class 1 building structures.

RATE: Fee increases were effective 8/30/06 for fees on design release but increased by the greater of (1) \$200 or (2) \$0.10 per sq. ft. to be inspected, but not more than \$7,500.

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:	FY 2012	\$409,345
	FY 2013	\$528,503
	FY 2014	\$456,272
	FY 2015	\$418,268
	FY 2016	\$402,058

DISTRIBUTION: Fire and Building Services Fund

EXPLOSIVES MAGAZINES

IC 22-12-6-6	ACCT. NO. 37720-422560
675 IAC 12-3-5	

REVENUE BASE: Regulated Explosives Magazine Permit Fees

RATE: Type 1, 4, or 5 (renewal)	\$138 (\$69)
Type 2, 3, or indoor (renewal)	\$69 (\$35)

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:	FY 2012	\$15,461
	FY 2013	\$18,991
	FY 2014	\$26,904
	FY 2015	\$25,225
	FY 2016	\$30,775

DISTRIBUTION: Fire and Building Services Fund

FIRE AND BUILDING SERVICES DEPARTMENT INDUSTRIALIZED BUILDING SYSTEMS

IC 22-15-4	ACCT. NO. 37720-422551; 422555; 422680
675 IAC 15-1.6	

REVENUE BASE: Manufacturers of commercial and residential modular structures apply for reviews of manufacturing system designs and prototype development.

RATE:	1. System plan review:	
	(A) filing fee	\$30
	(B) residential, add a room or duplex ¹	\$320
	(C) commercial ²	\$505
	2. System plan review (late filing):	
	(A) filing fee	\$60
	(B) residential, add a room or duplex ³	\$640
	(C) commercial ^{3,4}	\$1,010
	3. Addenda:	
	(A) filing fee	\$30
	(B) residential, add a room or duplex	\$85
	(C) commercial ^{1,2}	\$105

4. Addenda (late filing):	
(A) filing fee	\$60
(B) residential, add a room or duplex	\$170
(C) commercial	\$210
5. Prototype Filing Fees	
First module unit	\$70
Second module unit	\$85
Third module unit	\$105
Each additional	\$130
6. Third-Party Inspection Fee (annual renewal)	\$830 (\$550)
- Audit Fee (T.P.I.)	(65/hour/person)
7. State Seal of Acceptance	\$65/label
8. Inspection and Monitoring Travel Fees	
(A) in or out-of-state	\$65/hour/person
(B) plus mileage	Current Dept. of Admin. Rate
9. Returned Check Fee	\$35/check
1 - \$50 fee for each additional floor plan	3 - \$100 fee for each additional floor plan
2 - \$50 fee for each additional module unit	4 - \$100 fee for each additional module unit

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:	FY 2012	\$196,440
	FY 2013	\$254,118
	FY 2014	\$141,987
	FY 2015	\$303,112
	FY 2016	\$291,023

DISTRIBUTION: Fire and Building Services Fund

FIREWORKS PERMITS

IC 22-11-14-5; 11; IC 22-12-6-6 ACCT. NO. 37720-422572 through 422574;
675 IAC 12-3-3, 9, 10; 12-9-8 422576

REVENUE BASE: Any resident fireworks wholesaler, manufacturer, importer, or distributor must have approval from the State Fire Marshal's office before shipping or selling fireworks in the state of Indiana.

RATE:	Annual registration	\$1,000
	Application fireworks manufacturer, distributor, wholesaler, or import permit	\$1,000/permit
	Fireworks retail stand	
	1-4 stands	\$276
	5-10 stands	\$552
	11-20 stands	\$966
	21-50 stands	\$1,380
	Plus \$35 for each stand more than 50	

Fireworks display	\$69
Consumer retail tents - first location	*\$1,000
Additional tent	\$500
Additional structure	\$200

*If annual registration fee has not been paid.

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:	Retailer	Wholesaler	Display	Stands
FY 2012	\$394,032	\$24,000	\$48,970	\$9,500
FY 2013	\$327,014	\$34,648	\$68,993	\$2,258
FY 2014	\$363,594	\$36,486	\$54,113	\$ 692
FY 2015	\$390,502	\$22,250	\$50,731	\$2,208
FY 2016	\$376,344	\$22,754	\$55,301	\$13,066

DISTRIBUTION: Fire and Building Services Fund

FIREWORKS PUBLIC SAFETY FEE

IC 22-11-14-12, 13

ACCT. NO. 12710-412010

REVENUE BASE: Persons purchasing fireworks in a retail transaction are assessed for the public safety fee on the transaction. The retailer remits the Public Safety Fee to the Department of State Revenue on department forms. The Public Safety Fee is due before the end of 20th day after the end of the month in which the fee was collected.

RATE: For gross retail transactions made between \$0.10 and \$1.10, there is a graduated rate scale that ranges from \$0.01 to \$0.05. For all purchases at \$1.10 or higher, the rate is 5% of the gross retail income from the sale.

ADMINISTRATION: Compliance Division, Department of State Revenue.

REVENUE:	FY 2012	\$2,540,180
	FY 2013	\$1,524,182
	FY 2014	\$2,270,480
	FY 2015	\$2,625,872
	FY 2016	\$2,796,491

DISTRIBUTION: General Fund

REDUCED IGNITION PROPENSITY STANDARDS FOR CIGARETTES

IC 22-14-7-21

ACCT. NO. 44152-422563

REVENUE BASE: A manufacturer must pay \$800 to the State Fire Marshal to have brands of cigarettes certified for sale in the state. The Fire Marshal may adjust the fee every three years to ensure that the fee defrays the costs of oversight. Cigarette brands must be recertified every three years.

RATE: \$800. However, fee may not exceed \$1,000 per brand family.

ADMINISTRATION: State Fire Marshal

REVENUE:	FY 2012	\$72,800
	FY 2013	\$14,501
	FY 2014	\$4,800
	FY 2015	\$64,801
	FY 2016	\$11,200

DISTRIBUTION: Reduced Ignition Propensity Standards for Cigarettes Fund

REGULATED EXPLOSIVES/BLASTERS

IC 35-47.5-4-4.5
675 IAC 26-2-4, 6

ACCT. NO. 37720-422575

REVENUE BASE: Persons licensed to use a destructive device or explosive.

RATE:	Explosives use - Operator license	
	Initial/Renewal (3 years)	\$350

	Use-blaster licenses	
	Initial/Reciprocity/Renewal (3 years)	\$175

ADMINISTRATION: Fire Prevention and Building Safety Commission

REVENUE:	FY 2012	\$16,975
	FY 2013	\$12,637
	FY 2014	\$21,428
	FY 2015	\$19,946
	FY 2016	\$15,925

REGULATED LIFTING DEVICE AND REGULATED AMUSEMENT DEVICE PERMITS

IC 22-15-5, 7
675 IAC 12-3-14, 15; 23-1-63

ACCT. NO. 37720-422620

REVENUE BASE: An operating permit is required for continued in-service operation. Temporary operating permits are required to operate, pending correction of noted defects. Operating permits for fixed and portable devices are required to ensure the safety of the public. Included as amusement devices are ski lifts where the passenger's feet leave the ground and inflatable chambers.

RATE: <u>Lifting Device Installation or Alteration Permit and Operating Cert. Fee</u>	
Vertical or inclined wheelchair lift, inclined chair lift permit	\$250
Elevator, escalator, belt manlift, personnel hoist, sewage lift station personnel hoist, or dumbwaiter permit	\$500
Initial or renewal certificate application	\$120
Temporary operating permit	\$100
Reinspection for erroneous information	\$1,000/inspection
Reinspection on new device due to noncompliance	\$750/inspection

Lifting Device Professional Licensing Fee

Elevator contractor	\$500
Elevator inspector/Mechanic/Temporary mechanic	\$100
Emergency elevator mechanic	\$25

Amusement Device Inspection Fee

Kiddie ride	\$144
Major ride	\$144
Spectacular ride	\$144
Passenger tramways and aerial lifts	\$144 (on surface) \$288 (above surface)
Reinspection	One-half annual inspection fee
Subsequent inspections	\$100/device

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:	FY 2012	\$2,657,060
	FY 2013	\$2,613,054
	FY 2014	\$2,671,738
	FY 2015	\$2,697,921
	FY 2016	\$2,876,136

DISTRIBUTION: Fire and Building Services Fund

UNDERGROUND STORAGE TANK CERTIFICATION PROGRAM

IC 13-23-3

ACCT. NO. 37720-422600

675 IAC 12-12-4

REVENUE BASE: Persons who supervise, manage, or direct installation, testing, retrofitting, removal, or closure of underground storage tanks.

RATE: Certificate issuance/renewal fee \$25

ADMINISTRATION: State Fire Marshal

REVENUE:	FY 2012	\$7,475
	FY 2013	\$8,275
	FY 2014	\$17,003
	FY 2015	\$7,094
	FY 2016	\$7,241

DISTRIBUTION: Fire and Building Services Fund

HORSE RACING COMMISSION

EXCESS RACETRACK/RACINO ASSESSMENTS

IC 4-35-7-12

ACCT. NO. 12161-415410; 415420

REVENUE BASE: Each racetrack owner conducting slot machine gaming is required to pay 15% of its slot machine adjusted gross receipts (AGR) during the fiscal year to various horse racing purposes. Beginning in FY 2010, if 15% of slot machine AGR in a fiscal year exceeds the amount paid from slot machine AGR to horse racing purposes in the prior fiscal year increased by the percentage change in inflation as measured by the Consumer Price Index (CPI), the excess is distributed to the state General Fund.

P.L. 210-2013 removed the General Fund distributions from this revenue. It required that starting FY 2014 the distributions will be as follows: (1) 15% of AGR for horse racing purposes between July 1, 2013, and December 31, 2013, and a negotiated amount between 10% and 12% of AGR for horse racing purposes starting January 1, 2014. (2) \$250,000 to be deposited separately by each licensee in the Gaming Integrity Fund.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2012	\$10,661,026
	FY 2013	\$8,277,468
	FY 2014	\$0
	FY 2015	\$0
	FY 2016	\$0

DISTRIBUTION: General Fund

GAMING INTEGRITY FEE

IC 4-35-8.7

ACCT. NO. 43910-423631

REVENUE BASE: A pari-mutuel racetrack owner conducting slot machine gaming at the owner's racetrack.

RATE: \$250,000 annually per racetrack at which slot machine gaming is conducted.

ADMINISTRATION: Indiana Horse Racing Commission

REVENUE:	FY 2012*	\$750,000
	FY 2013	\$250,000
	FY 2014	\$500,000
	FY 2015	\$500,000
	FY 2016	\$500,000

DISTRIBUTION: Gaming Integrity Fund.*

*Each racetrack owner conducting slot machine gaming is also required under a separate statute (IC 4-35-7-12) to pay the first \$250,000 annually from the required slot machine AGR set-aside for various horse racing purposes into the Gaming Integrity Fund. A total of \$500,000 was paid to the fund annually from FY 2009 through FY 2015 under this requirement.

PENALTIES

IC 4-31-13-1

ACCT. NO. 18920-450710; 450720

REVENUE BASE: The Horse Racing Commission may impose civil penalties upon a permit holder or license holder for each violation of a statute, rule, or regulation of the Commission.

RATE: Penalties depend on type of violation, ranging from \$100-\$5,000.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2012	\$59,419
	FY 2013	\$64,593
	FY 2014	\$61,555
	FY 2015	\$88,720
	FY 2016	\$83,254

DISTRIBUTION: General Fund

PERMIT APPLICATION AND INVESTIGATION FEE

IC 4-31-5

REVENUE BASE: A person or organization who conducts a horse racing meeting in which the pari-mutuel system of wagering is permitted.

RATE: The initial permit application fee is \$25,000. The initial investigation fee is \$25,000. The Horse Racing Commission may request additional fees if the cost of processing the application or investigating the applicant is greater. The Commission refunds to the applicant any portion of the fee that is not needed to process the application or investigate the applicant.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2012	\$0
	FY 2013	\$0
	FY 2014	\$0
	FY 2015	\$0
	FY 2016	\$0

DISTRIBUTION: General Fund

RACETRACK OCCUPATIONAL LICENSE FEE

IC 4-31-6

ACCT. NO. 18920-423615; 423616;

71 IAC 5-1-1

423617; 423618

REVENUE BASE: Individuals employed in certain occupations at a pari-mutuel racetrack.

RATE: The annual license fee depends on the type of license, ranging from \$10 to \$100.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2012	\$286,347
	FY 2013	\$272,355
	FY 2014	\$281,338
	FY 2015	\$289,559
	FY 2016	\$297,511

DISTRIBUTION: General Fund

RACETRACK/RACINO ASSESSMENTS TO BREED FUNDS

IC 4-31-11	ACCT. NO. 34320-415410 through 415614;
IC 4-31-9-10	34330-415410 through 415614;
IC 4-35-7-12	34340-415410 through 415614

REVENUE BASE: The breed development funds consist of revenue from breakage, outs tickets, slot machine adjusted gross revenue (AGR), and other miscellaneous fees. Breakage and outs tickets are generated from pari-mutuel wagering on horse races at Hoosier Park, Indiana Downs, and off-track betting facilities. Breakage is the remaining odd cents from rounding down to the nearest ten cents on winning tickets. Outs tickets are winnings which are not cashed. Each racetrack owner conducting slot machine gaming is required to pay 15% of its slot machine AGR during the fiscal year to various purposes, including the breed development funds. Of the total amount paid, about 22.1% is directed to the Standardbred Development Fund, 17.7% to the Thoroughbred Development Fund, and 2.3% to the Quarter Horse Development Fund. (NOTE: In prior years, Riverboat Admission Tax revenue was distributed to the breed development funds. Under current statute, this distribution has been replaced by the distribution of slot machine AGR.)

P.L. 210-2013 required that starting FY 2014 the distributions from the slot machine gaming will be as follows: (1) 15% of AGR for horse racing purposes between July 1, 2013, and December 31, 2013, and a negotiated amount between 10% and 12% of AGR for horse racing purposes starting January 1, 2014.

ADMINISTRATION: Horse Racing Commission

REVENUE:	Breakage/ Outs	Slot AGR/ Other	Total
FY 2012	\$1,222,313	\$23,288,123	\$24,510,436
FY 2013	\$1,022,963	\$23,991,310	\$25,014,273
FY 2014	\$ 997,923	\$23,335,622	\$24,333,545
FY 2015	\$ 924,095	\$21,188,129	\$22,112,224
FY 2016	\$ 844,837	\$23,554,801	\$24,399,638

DISTRIBUTION:

Source	Standardbred Fund (34320)	Thoroughbred Fund (34330)	Quarter Horse Fund (34340)
Breakage	\$192,916	\$192,916	\$33,551
Outs Tickets	195,341	195,741	34,372
Slot Machine AGR	11,501,311	10,801,179	1,252,311
Total	\$11,889,568	\$11,189,836	1,320,234

RACINO ASSESSMENTS TO TOBACCO SETTLEMENT FUND

IC 4-35-7-12

ACCT. NO. 30410-422880

REVENUE BASE: Each racetrack owner conducting slot machine gaming is required to pay 15% of its slot machine AGR during the fiscal year to various purposes. The first \$1.5 M of each racino's annual assessment must be distributed to the Indiana Master Tobacco Settlement Agreement Fund. This distribution commenced in FY 2012. P.L. 210-2013 removed the distributions of slot machine gaming revenue to the Tobacco Master Settlement Fund.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2012	\$3,000,000
	FY 2013	\$3,000,000
	FY 2014	\$3,000,000
	FY 2015	\$0
	FY 2016	\$0

DISTRIBUTION: Indiana Master Tobacco Settlement Agreement Fund

RACINO ASSESSMENTS TO STANDARDTBRED RACING AT FAIRS

IC 4-35-7-12

REVENUE BASE: Each racetrack owner conducting slot machine gaming is required to pay 15% of its slot machine AGR during the fiscal year to various purposes, including Standardbred racing purposes. Of the amount distributed from each racino's annual assessment to Standardbred racing purposes, \$500,000 is distributed to the State Fair Commission as follows: (1) \$375,000 to support Standardbred racing and facilities at the State Fairgrounds and (2) \$125,000 for grants to county fairs to support Standardbred racing and facilities at county fairgrounds. This distribution commenced in FY 2012.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2012	\$1,000,000
	FY 2013	\$1,000,000
	FY 2014	\$1,000,000
	FY 2015	\$1,000,000
	FY 2016	\$1,000,000

DISTRIBUTION: State Fair Commission

TALLION REGISTRATION

IC 15-19-2-8

ACCT. NO. 49010-423650

REVENUE BASE: The Indiana Horse Racing Commission collects fees for registration of standardbred horses in an amount not to exceed \$500. All fees are deposited in the Standardbred Horse Fund. After paying administrative expenses, fees are used as purse money.

RATE:	Registration and Pedigree Fee*	150
	Late Registration Fee*	400

*2012 fees.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2012	\$27,450
	FY 2013	\$22,650
	FY 2014	\$17,750
	FY 2015	\$16,050
	FY 2016	\$16,050

DISTRIBUTION: Standardbred Horse Fund

TRACK PERMIT AND SATELLITE LICENSE FEES

IC 4-31-5.5

ACCT. NO. 18920-423620; 423640

REVENUE BASE: Permit holder or group of permit holders.

RATE: \$5,000 annually per track; \$1,000 annually per satellite facility.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2012	\$15,000
	FY 2013	\$14,000
	FY 2014	\$14,000
	FY 2015	\$14,000
	FY 2016	\$13,000

DISTRIBUTION: General Fund

INDIANA CORN MARKETING COUNCIL

INDIANA CORN MARKET DEVELOPMENT

IC 15-15-12

ACCT. NO. 48681-464260

REVENUE BASE: An assessment of \$0.005 per bushel is collected* on all corn sold in Indiana. The assessment may be imposed and collected on a quantity of corn only once and shall be collected by the first purchaser. The first purchaser of the corn shall deduct the assessment from the sum of money to be paid to the producer of the corn. The producer may secure a refund equal to the assessment

amount deducted upon filing a written application within 180 days after the assessment is deducted.

ADMINISTRATION: Corn Marketing Council.

REVENUE:*	FY 2012	\$424,788
	FY 2013**	\$0
	FY 2014**	\$0
	FY 2015**	\$0
	FY 2016	\$0

*SEA 250-2007, effective July 1, 2007, changed the payment of this assessment from voluntary compliance to mandatory compliance with the entitlement of a refund for producers who file within 180 days of the assessment. This bill also added the E85 Sales Tax deduction reimbursement to the distribution and uses of the Indiana Corn Market Development Account.

**HEA 1128-2012 repealed the E85 sales tax deduction reimbursement, and the Corn Marketing Council no longer remits assessments to the state.

DISTRIBUTION: Retail Merchant E85 Deduction Reimbursement Fund.

Prior to FY 2012, at the beginning of each fiscal year the Corn Marketing Council was required to transfer to the State Budget Agency for deposit in the Retail Merchant E85 Deduction Reimbursement Fund the amount of funds necessary to restore the balance to \$500,000. HEA 1128-2012 repealed the E85 sales tax deduction reimbursement.

**INDIANA GRAIN BUYERS AND WAREHOUSE
LICENSING AGENCY**

AGRICULTURAL COMMODITY WAREHOUSES

IC 26-3-7 ACCT. NO. 53810-428620; 428630; 428635; 455160

REVENUE BASE: An annual license is required for a warehouse to store grain and other agricultural commodities. The fee varies from \$250 to \$2,500 depending on the size and type of facility. The fee for each additional warehouse operated as part of a licensed station is \$250*.

Any person having an interest in a commodity in a licensed warehouse may upon payment of a \$25 fee request an examination. Unless a shortage is found, actual costs of the examination over the \$25 fee must be paid by the person who sought the examination.

*HEA 1549-2015 provided increases in the license fees varying by size and type of facility, and it increased the fee for each additional warehouse from \$50 to \$250.

ADMINISTRATION: Indiana Grain Buyers and Warehouse Licensing Agency, Department of Agriculture

REVENUE:	FY 2012	\$198,731
	FY 2013	\$173,930
	FY 2014	\$187,456
	FY 2015	\$191,712
	FY 2016	\$387,473

DISTRIBUTION: Grain Buyers and Warehouse Licensing Agency License Fee Fund.

GRAIN TESTING EQUIPMENT

IC 15-11-8

ACCT. NO. 53810-428625

REVENUE BASE: The Department of Agriculture charges a fee for the inspection and testing of all equipment used to test the moisture, foreign material, and dockage content of grain. The annual fee is \$200* for each device tested at each site.

*HEA 1549-2015 increased this fee from \$10 to \$200.

ADMINISTRATION: Department of Agriculture

REVENUE:	FY 2012	\$7,280
	FY 2013	\$8,180
	FY 2014	\$7,940
	FY 2015	\$7,830
	FY 2016	\$115,320

DISTRIBUTION: Grain Buyers and Warehouse Licensing Agency License Fee Fund

INDIANA STATE MUSEUM

GOVERNORS' PORTRAITS FUND

IC 14-20-16-2

ACCT. NO. 48040

REVENUE BASE: Revenue from gifts, donations, and sales of items are expended for the preservation and exhibition of the state-owned portraits of former governors of Indiana.

ADMINISTRATION: Division of State Museums and Historic Sites

REVENUE:	FY 2012	\$0
	FY 2013	\$0
	FY 2014	\$0
	FY 2015	\$0
	FY 2016	\$0

DISTRIBUTION: Governors' Portraits Fund

DEPARTMENT OF INSURANCE

BAIL BOND LICENSE AND RUNNERS FEES

IC 27-10-3

ACCT. NO. 37920-423910; 423940

REVENUE BASE: Bail agents and recovery agents.

RATE:	<u>Bail Agents</u>	<u>Recovery Agents</u>
Initial Exam	\$100	\$100
License	\$650	\$300
Biennial Renewal	\$600	\$300

ADMINISTRATION: Department of Insurance

REVENUE:	<u>Fees</u>	<u>Fines</u>	<u>Total</u>
FY 2012	\$214,659	\$2,000	\$414,659
FY 2013	\$25,631	\$5,810	\$31,441
FY 2014	\$177,453	\$1,900	\$179,353
FY 2015	\$29,600	\$5,600	\$35,200
FY 2016	\$152,312	\$200	\$152,512

DISTRIBUTION: Bail Bond Enforcement and Admin. Fund

INSURANCE AGENTS' AND RELATED LICENSES

IC 27-1-15.6

ACCT. NO. 11900-423920;
36410-423920

REVENUE BASE: Agent license examination fees, except for a few minor exceptions, are paid directly to an approved contracted examination administrator.

RATE:	Insurance Producer:	
	Resident	\$40
	Nonresident	\$90
	Surplus Lines Producer (valid 2 yrs)	
	Resident	\$80
	Nonresident	\$120
	Consultant	\$40 biennially
	Public Adjuster	\$50 annually
	Limited Lines Insurance Producer (resident only)	\$40
	Duplicate License	\$10 each

ADMINISTRATION: Department of Insurance

REVENUE:	<u>New License</u>	<u>Renewals</u>	<u>Total</u>
FY 2012	\$3,520,595	\$4,703,443	\$8,224,038
FY 2013	\$2,894,858	\$4,204,919	\$7,099,777
FY 2014	\$3,425,134	\$5,070,710	\$8,495,844
FY 2015	\$3,642,240	\$3,740,462	\$7,382,702
FY 2016	\$3,672,981	\$5,491,782	\$9,164,763

DISTRIBUTION: Department of Insurance Fund

INSURANCE COMPANY FEES

IC 27

ACCT. NO. 36410-423930; 423940; 423990

REVENUE BASE: The Department of Insurance (DOI) assesses internal audit, filing certificate, retaliatory, and other processing fees.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 2012	\$6,632,780
	FY 2013	\$6,431,450
	FY 2014	\$6,223,089
	FY 2015	\$6,490,202
	FY 2016	\$7,442,530

Includes retaliatory fees, filing fees, and other fees.

Document	Fee
Articles of incorporation	\$350
Amendment of articles of incorporation	\$10
Filing of annual statement and consolidated statement	\$100
Annual renewal of company license fee	\$50
Withdrawal of certificate of authority	\$25
Certified statement of condition	\$5
Any other document required to be filed by this article	\$25
Service of Process	\$10
Copying and certifying the copy of any filed document	\$10
Annual Internal Audit Fee -- domestic and foreign insurer and HMO	\$1,000
Annual Internal Audit Fee -- assessment insurers, farm mutuals, and fraternal benefit societies	\$250
Policy, rider, rule, rate, or endorsement filed with the state	\$35

DISTRIBUTION: DOI Fund. Fees collected for service of process and copying are deposited in the General Fund.

MEDICAL MALPRACTICE INSURANCE PREMIUM SURCHARGE

IC 34-18-5

ACCT. NO. 48810-423940; 423950

REVENUE BASE: Health care providers who choose to become covered by the provisions of the Medical Malpractice Insurance Act pay a surcharge, determined by the Commissioner, on their malpractice insurance premium to the Patients' Compensation Division of the Department of Insurance. The minimum annual surcharge is \$100.

The surcharges are forwarded by the insurers, invested to generate interest income, and used solely to pay the operating expenses of the Fund and the claims that are determined to be payable from the Fund.

ADMINISTRATION: Department of Insurance

REVENUE:	<u>Surcharges</u>	<u>Filing Fees</u>	<u>Total Revenue</u>
FY 2012	\$103,048,044	\$10,438	\$103,058,482
FY 2013	\$86,883,293	\$386,344	\$87,269,637
FY 2014	\$128,578,003	\$12,890	\$128,590,893
FY 2015	\$115,446,429	\$15,625	\$115,462,054
FY 2016	\$130,165,474	\$13,695	\$130,179,169

DISTRIBUTION: Patient's Compensation Fund

MINE SUBSIDENCE INSURANCE PREMIUMS

IC 27-7-9

ACCT. NO. 51010-423960

REVENUE BASE: This fund makes mine subsidence insurance available to owners of property located in the 26 southwestern counties that are at least partially within the Illinois Coal Basin or underlain by coal-bearing rock formations of the Pennsylvanian system. Premiums are established by the Commissioner of Insurance.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 2012	\$1,340,380
	FY 2013	\$1,539,657
	FY 2014	\$1,722,112
	FY 2015	\$1,773,304
	FY 2016	\$2,007,073

DISTRIBUTION: Mine Subsidence Insurance Fund

POLITICAL SUBDIVISION CATASTROPHIC LIABILITY CHARGES

IC 27-1-29.1

ACCT. NO. 50910-423980

REVENUE BASE: This fund pays a portion of the liabilities of political subdivisions that are not able to obtain liability insurance in the private market. Charges to the political subdivisions are determined by the Indiana Political Subdivision Risk Management Commission.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 2012	\$144,292
	FY 2013	\$148,540
	FY 2014	\$136,130
	FY 2015	\$112,736
	FY 2016	\$120,789

DISTRIBUTION: Political Subdivision Catastrophic Liability Fund

TITLE INSURANCE FEES

IC 27-7-3.6-7

ACCT. NO. 54510-423940; 423980

REVENUE BASE: A person that purchases a title insurance policy must pay to the title insurer a \$5.00 fee. The title insurer must pay to the Department of Insurance \$3.00 of the fee for deposit in the Title Insurance Enforcement Fund.

Effective July 1, 2008. First full-year collection was 2010.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 2012	\$747,972
	FY 2013	\$946,407
	FY 2014	\$1,320,555
	FY 2015	\$988,878
	FY 2016	\$1,347,974

DISTRIBUTION: Title Insurance Enforcement Fund

JUDICIARY

ATTORNEY LICENSING FEES

Supreme Court Rule 2 for Admission to the Bar and Discipline of Attorneys	Account Maintained at the National Bank of Indianapolis
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REVENUE BASE: The clerk collects an annual licensing fee of \$180 from all active Indiana attorneys and \$90.00 from all inactive Indiana attorneys. It also collects a series of delinquent fees from attorneys who pay the licensing fee after a certain date and reinstatement fees for retired or suspended attorneys who wish to become reinstated again. These fees are used to operate three agencies of the Supreme Court – the Disciplinary Commission, the Commission for Continuing Legal Education, and the Judges and Lawyers Assistance Program.

ADMINISTRATION: Fees are collected by the Clerk of the Indiana Supreme Court and due by October 1 of each year. Temporary admission fees are due by January 1 of each year. All collected fees are deposited into an account at the National Bank of Indianapolis.

REVENUE:	FY 2012	\$3,314,088
	FY 2013	\$3,463,408
	FY 2014	\$3,355,484
	FY 2015	\$4,110,158
	FY 2016	\$3,946,849

NOTE: Revenue increased between FY 2014 and FY 2015 due to a fee increase for licensing, from \$145 to \$180.

COURT ADMINISTRATION FEE

IC 33-37-5-27; 33-34-8-1	ACCT. NO. 10470-424070
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REVENUE BASE: This \$5 fee is collected by the clerks from litigants filing civil and small claims cases and from persons convicted of a felony or misdemeanor; required to pay a pretrial diversion fee; found to have violated an infraction; or found to have violated an ordinance in trial courts, city and town courts, and Marion County small claims courts.

ADMINISTRATION: Clerks of circuit courts and city and town courts forward 100% of the fee to the State Auditor (IC 33-37-7-2(h)(4)).

Marion County small claims courts forward 60% of the fee revenue to the State Auditor (IC 33-34-8-3(d)(1)(C)).

The State Auditor deposits this revenue in the state General Fund.

REVENUE:	FY 2012	\$4,536,370
	FY 2013	\$4,678,647
	FY 2014	\$4,209,285
	FY 2015	\$3,763,423
	FY 2016	\$3,773,724

DISTRIBUTION: General Fund

COURT FEES
(COURT OF APPEALS AND SUPREME COURT)

IC 33-24-8 ACCT. NO. 10210 (all accounts)

REVENUE BASE: The Clerk of the Supreme Court, Court of Appeals, and Tax Court collects a fee of \$250 for the filing of any direct appeal to either the Court of Appeals or the Supreme Court and for an original action with the Supreme Court; \$125 for the filing of a Petition to Transfer to the Supreme Court; and a \$125 fee for the filing of a Petition for Review of a final judgment of the Tax Court. These filing fees are waived if the filing party is a governmental entity or the appeal, petition, or original action is being taken in forma pauperis.

The Clerk also collects a \$1-per-page copying or certification fee and a \$2-per-page fax fee. A Certificate of Good Standing is \$3, a replacement attorney card is \$5, and a CD-ROM that contains the roll of active Indiana attorneys is \$150. The Clerk collects \$5 for emailing documents under 20 pages and \$10 for emailing documents between 20 and 50 pages. Documents over 50 pages cannot be sent via email. The Clerk collects \$20 for a CD containing documents under 50 pages; \$30 for a CD containing documents with 50-80 pages; \$40 for a CD containing documents with 80-120 pages; and \$50 for a CD containing documents over 120 pages. Requests for CDs containing documents over 400 pages or from multiple cases are subjected to additional charges determined at the Clerk’s discretion. Payments of the above-referenced fees by credit card incurs an additional 2.25% convenience fee. A fee of \$20 is also charged for nonsufficient funds.

ADMINISTRATION: Clerk of the Supreme Court, Court of Appeals, and Tax Court

REVENUE:	FY 2012	\$365,575
	FY 2013	\$343,136
	FY 2014	\$355,861
	FY 2015	\$306,968
	FY 2016	\$289,395

DISTRIBUTION: General Fund

COURT COST FEES (TRIAL COURT LEVEL)

IC 33-37-4

ACCT. NO. 10470-424020

REVENUE BASE: Court fees are collected by the clerks from litigants filing civil cases and from criminal defendants who have been found guilty. Criminal defendants found guilty are exempt from the fee if the courts determine that they are indigent. The fees by case category are shown below.

RATE:	<u>Type of Case</u>	<u>Rate</u>	<u>Code Cite</u>
	Civil Cases	\$100	33-37-4-4
	Small Claims	\$35	33-37-4-6
	Probate	\$120	33-37-4-7
	Felonies and Misdemeanors	\$120	33-37-4-1
	Infractions	\$70	33-37-4-2
	Local Ordinance Violations	\$70	33-37-4-2
	Juvenile	\$120	33-37-4-3
	Deferred Prosecution for Misdemeanors	\$120	33-37-5-17
	Deferral Fee Moving Traffic Infractions	\$70	34-28-5-1(h)

ADMINISTRATION: Clerk of the Circuit Court

REVENUE:	FY 2012	\$48,590,871
	FY 2013	\$51,853,309
	FY 2014	\$46,389,631
	FY 2015	\$38,080,296
	FY 2016	\$40,726,106

NOTE: Revenues have declined as more counties have remitted less fee revenue to the state. The Auditor of State reports that 83 counties remitted less revenue in FY 2014 than in FY 2013, and 54 out of 70 city and town courts remitted less revenue for the same period. Between FY 2014 and FY 2015, of Indiana's 92 counties, 58 remitted less revenue in FY 2015 than in FY 2014. while half of the 70 city and town courts remitted less court fee revenue in FY 2015 than in FY 2014.

DISTRIBUTION: Fees from circuit, superior, county, municipal, and probate courts are deposited in the following manner according to IC 33-37-7-2, 4, 6:

- 70% of the fees are deposited into the state General Fund.
- 27% of the fees are deposited into the county general fund.
- 3% of the fees are distributed to each city and town maintaining a law enforcement agency that prosecutes at least 50% of its ordinance violations in a circuit, superior, county, or municipal court of the county.

Fees from city and town courts are distributed in the following manner according to IC 33-37-7-8:

- 55% of the court cost fees are deposited into the state General Fund.
- 20% are deposited into the county general fund.
- 25% of the fees are retained as the city or town share.

IC 33-37-7-9 specifies that on June 30 and December 31 of each year, \$9,277,023 is to be transferred from the state General Fund to the following funds.

- (1) 8.03% (\$744,945) to the Family Violence and Victim Assistance Fund established under IC 5-2-6.8.
- (2) 38.55% (\$3,576,292) to the Indiana Judges' Retirement Fund established under IC 33-38-6-12.
- (3) 2.56% (\$237,492) to the Law Enforcement Academy Building Fund established under IC 5-2-1-13.

- (4) 10.27% (\$952,750) to the Law Enforcement Training Fund established under IC 5-2-1-13.
- (5) 11.93% (\$1,106,749) to the Violent Crime Victims Compensation Fund established under IC 5-2-6.1-40.
- (6) 19.49% (\$1,808,092) to the Motor Vehicle Highway Account (IC 8-14-1-3).
- (7) 0.25% (\$23,193) to the Fish and Wildlife Fund established by IC 14-22-3-2.
- (8) 1.63% (\$151,215) to the Indiana Judicial Center Drug and Alcohol Programs Fund established under IC 12-23-14-17 for the administration, certification, and support of alcohol and drug services programs under IC 12-23-14.
- (9) 7.29% (\$676,295) to the DNA Sample Processing Fund (IC 10-13-6-9.5).

Also on June 30 and December 31 of each year, \$3.7 million is transferred from the state General Fund to the Public Defense Fund established under IC 33-40-6-1.

DNA SAMPLE PROCESSING FEE

IC 33-37-5-26.2 ACCT. NO. 10470-424060

REVENUE BASE: This \$2 fee is collected by the clerks from persons convicted of a felony or misdemeanor, found to have committed an infraction or ordinance violation, or required to pay a pretrial diversion fee in trial courts and city and town courts.

ADMINISTRATION: Clerks of circuit courts and city and town courts forward the fee revenue to the State Auditor (IC 33-37-7-2(h)(3)). The State Auditor deposits this revenue in the DNA Sample Processing Fund (IC 33-37-7-9).

REVENUE:	FY 2012	\$1,019,552
	FY 2013	\$1,034,405
	FY 2014	\$923,887
	FY 2015	\$740,100
	FY 2016	\$789,397

DISTRIBUTION: General Fund

FEES FOR SERVICES PROVIDED BY THE STATE PUBLIC DEFENDER

IC 33-40-2 ACCT. NO. 17770

REVENUE BASE: Counties are responsible for providing legal representation to indigent persons who have been convicted in a criminal proceeding in direct appeals to the Indiana Court of Appeals. The State Public Defender provides legal representation to indigent defendants on direct appeal for a criminal conviction when requested by counties. Counties then reimburse the State Public Defender for staff costs. These reimbursements are used by the State Public Defender to pay for the salaries of staff attorneys representing these indigent defendants.

ADMINISTRATION: State Public Defender

REVENUE:	FY 2012	\$0
	FY 2013	\$0
	FY 2014	\$0
	FY 2015	\$0
	FY 2016	\$0

DISTRIBUTION: State Public Defender; General Fund

JUDICIAL INSURANCE ADJUSTMENT FEE

IC 33-37-5-25; 33-34-8-1(a)(10)

ACCT. NO. 17040

REVENUE BASE: This \$1 fee is collected by the clerks from litigants filing civil cases and from persons convicted of a felony or misdemeanor; required to pay a pretrial diversion fee; found to have violated an infraction; or found to have violated an ordinance in trial courts, city and town courts, and Marion County small claims courts.

ADMINISTRATION: Clerks of circuit court, city and town court clerks, and Marion County small claims court clerks forward the fee revenue to the State Auditor. The State Auditor deposits this revenue in the Judicial Branch Insurance Adjustment Account (IC 33-38-5-8.2).

REVENUE:	FY 2012	\$930,998
	FY 2013	\$930,973
	FY 2014	\$911,445
	FY 2015	\$825,971
	FY 2016	\$763,819

DISTRIBUTION: Judicial Branch Insurance Adjustment Account

JUDICIAL SALARIES FEE

IC 33-37-5-26; 33-34-8-1(a)(11)

ACCT. NO. 10470-424050

REVENUE BASE: A \$20 fee is charged for cases tried in trial courts and city and town courts when litigants file civil or probate cases, when defendants are convicted in criminal, infractions, ordinance violations, or juvenile cases, or when a person is required to pay a pretrial diversion fee. A \$15 fee is charged to persons filing small claims cases in trial courts, city and town courts, and Marion County small claims courts.

ADMINISTRATION: Fee revenue is split between state and local units depending on type of court. Clerks of circuit court forward 100% of the Judicial Salaries Fee to the State Auditor. City and town court clerks (IC 33-37-7-8 (i)) and Marion County small claims courts (IC 33-34-8-3 (b)) forward 75% of the fee revenue to the State Auditor and retain 25% of the fee revenue. The State Auditor deposits this revenue in the state General Fund.

REVENUE:	FY 2012	\$15,089,433
	FY 2013	\$16,326,133
	FY 2014	\$14,763,387
	FY 2015	\$13,449,212
	FY 2016	\$13,289,654

DISTRIBUTION: General Fund

PUBLIC DEFENSE ADMINISTRATION FEE

IC 33-37-5-21.2; 33-34-8-1

ACCT. NO. 10470-424080

REVENUE BASE: A \$5 fee is collected by clerks from litigants filing civil cases and from persons convicted of a felony or misdemeanor; required to pay a pretrial diversion fee; found to have violated an infraction; or found to have violated an ordinance in trial courts, city and town courts, and Marion County small claims courts.

ADMINISTRATION: Clerks of circuit court, city and town court clerks, and Marion County small claims court clerks forward the fee revenue to the State Auditor. The State Auditor deposits this revenue in the state General Fund.

REVENUE:	FY 2012	\$4,017,738
	FY 2013	\$4,562,562
	FY 2014	\$4,393,154
	FY 2015	\$3,915,339
	FY 2016	\$3,773,724

DISTRIBUTION: General Fund

PAYMENTS TO THE JUDICIAL CONFERENCE

IC 33-38-9

ACCT. NO. 10200 (all accounts)

REVENUE BASE: The Judicial Conference charges local governments for mailing lists, publications, and probation officer exam applications.

ADMINISTRATION: Indiana Judicial Conference

REVENUE:	FY 2012	\$8,960
	FY 2013	\$6,837
	FY 2014	\$9,275
	FY 2015	\$7,215
	FY 2016	\$9,550

DISTRIBUTION: General Fund

PRO BONO LEGAL SERVICES FEE

IC 33-37-5-31

ACCT. NO. 10475

REVENUE BASE: This \$1 fee is collected by clerks from litigants who file one of the following: (1) a civil action and the litigant is required to collect a civil costs fee; (2) a small claims action and the litigant must pay a township docket fee or

a small claims costs fee; or (3) a probate action for which the party must pay a probate costs fee. This section of statute will expire on June 30, 2017.

ADMINISTRATION: Clerks of a circuit court, city and town court, or township small claims court shall forward 100% of the Pro Bono Legal Services Fee to the Auditor of State. The Auditor of the State transfers the revenue from this fee to the Indiana Bar Foundation, which will administer the proceeds to assist or establish approved pro bono legal services programs.

REVENUE:	FY 2013	\$309,840
	FY 2014	\$427,912
	FY 2015	\$368,682
	FY 2016	\$342,092

DISTRIBUTION: Indiana Bar Foundation

REIMBURSEMENTS FROM COUNTIES FOR SALARY SUPPLEMENTS OF TRIAL COURT JUDGES

IC 33-38-5-6; IC 36-2-5-14; ACCT. NO. 10250 (all accounts)
IC 36-3-6-3

REVENUE BASE: Counties may supplement the salaries of judges with county contributions to a maximum \$5,000 (IC 36-2-5-14 or IC 36-3-6-3). Under the current mechanism, counties specify the salary supplement, if any, that they plan to provide judges. The State Auditor pays the salary to the judges, and the counties reimburse the state for the supplement and associated Medicare taxes.

ADMINISTRATION: State Auditor

REVENUE:	FY 2012	\$1,333,693
	FY 2013	\$980,438
	FY 2014	\$1,348,476
	FY 2015	\$1,170,553
	FY 2016	\$1,317,645

DISTRIBUTION: General Fund

SEXUAL ASSAULT VICTIMS ASSISTANCE FEE

IC 33-37-5-23 ACCT. NO. 17120-424110

REVENUE BASE: The sentencing court assesses a fee of between \$500 and \$5,000 against an individual convicted in Indiana of any of the following offenses:

- Rape
- Criminal deviate conduct
- Child molesting
- Child exploitation
- Vicarious sexual gratification
- Child solicitation
- Child seduction
- Sexual battery
- Sexual misconduct with a minor as a Level 1 or Level 4 felony
- Incest
- Promotion of human trafficking

- Promotion of human trafficking of a minor
- Sexual trafficking of a minor
- Human trafficking

The fee level was increased in 2013 from a range between \$250 and \$1,000.

ADMINISTRATION: The Office of Women's Health in the State Department of Health administers the fund to provide financial assistance to rape crisis centers.

REVENUE:	FY 2012	\$24,771
	FY 2013	\$36,269
	FY 2014	\$30,589
	FY 2015	\$35,751
	FY 2016	\$37,192

DISTRIBUTION: Sexual Assault Victims Assistance Fund

COURT FEES DEPOSITED INTO THE STATE USER FEE FUND

IC 33-37-9

ACCT. NO. 47130-424120

REVENUE BASE: The State User Fee Fund is a repository for eight fees that are collected by the clerks of the circuit court and city and town courts. The clerks collect the revenues from the following fees and submit them to the State Auditor. These fees include the following:

(1) 25% of the Drug Abuse, Prosecution, Interdiction, and Corrections Fee (IC 33-37-7-2(b)(1)), which a court is required to assess when a person is convicted of a drug-related offense. The fee ranges between \$200 and \$1,000. (IC 33-37-5-9) The local unit of government retains 75% of the amount collected for local programs. (IC 37-7-2(c)(1))

(2) 25% of the Alcohol and Drug Countermeasures Fee (IC 33-37-7-2(b)(2)) which the clerk collects when a person is found to have committed an offense of operating a vehicle while intoxicated and the driver's privileges are suspended. The local unit of government retains 75% (IC 33-37-2(c)(2)) The Alcohol and Drug Countermeasures Fee is \$200. (IC 33-37-5-10)

(3) 100% of the Child Abuse Prevention Fee (IC 33-37-7-2(b)(3)) when a person is convicted of one of several violent or sexual crimes where the victim is less than 18 years of age. The fee is \$100. (See IC 33-37-5-12.)

(4) 100% of the Domestic Violence Prevention and Treatment Fee (IC 33-37-7-2(b)(4)) when a person is convicted of one of several violent acts when the victim is either the spouse or former spouse of the person who is convicted. The fee is \$50. (See IC 33-37-5-13.)

(5) 100% of the Highway Work Zone Fee (IC 33-37-7-2(b)(5)) of \$0.50 collected for criminal actions and infractions that are traffic offenses. If the criminal action or infraction is exceeding a worksite speed limit or failing to merge, the fee is \$25.50. (See IC 33-37-5-14.)

(6) 100% of the Safe Schools Fee (IC 33-37-7-2(b)(6)) of between \$200 and \$1,000. The fee is assessed in each criminal action in which a person is convicted

of an offense in which the possession or use of a firearm was an element of the offense. (IC 33-37-5-18)

(7) Marriage License Fee: For each marriage license, a \$10 fee is charged and deposited in the State User Fee Fund. (IC 33-32-5-1)

(8) 100% of the Automated Record Keeping Fee (IC 33-37-7-2(b)(7)): The fee depends on whether the case was deferred or diverted or disposed by some other method (i.e., jury, bench, guilty plea or others).

If the case was:	Before 6/30/15	After 7/1/15 and before 7/1/17	After 7/1/15
Deferred or diverted	\$5	\$5	\$5
Disposed by other method	\$7	\$19	\$5

ADMINISTRATION: These fees are kept in a single account at the county level and submitted to the State Auditor twice a year.

REVENUE:	FY 2012	\$7,205,850
	FY 2013	\$6,910,125
	FY 2014	\$7,476,827
	FY 2015	\$7,134,806
	FY 2016	\$13,547,755

DISTRIBUTION: The state receives the monies twice a year from the clerks at the county level under IC 33-37-9-4. The Treasurer of State semiannually distributes \$1,288,000 of the amounts transferred to the State User Fee Fund as follows:

- 14.98% (\$192,942) is deposited into the Alcohol and Drug Countermeasures Fund established under IC 9-27-2-11.
- 8.42% (\$108,449) is deposited into the Drug Interdiction Fund established under IC 10-11-7-1.
- 4.68% (\$60,278) is deposited into the Drug Prosecution Fund established under IC 33-39-8-6.
- 5.62% (\$72,385) is deposited into the Corrections Drug Abuse Fund established under IC 11-8-2-11.
- 22.47% (\$289,413) is deposited into the State Drug Free Communities Fund established by IC 5-2-10-2.
- 7.98% (\$102,782) is distributed to the Indiana Department of Transportation for use under IC 8-23-2-15.
- 20.32% (\$261,721) is deposited into the Family Violence and Victim Assistance Fund established by IC 5-2-6.8.
- 15.53% (\$200,026) is deposited in the Indiana Safe Schools Fund established by IC 5-2-10.1.

The remaining balance is deposited in the Judicial Technology and Automation Project Fund.

The amount that was deposited in the Judicial Technology and Automation Project Fund in the past five years is shown below. (See Acct. No. 56710-740280.)

Distributed to Judicial Technology and Automation Project Fund:

FY 2012	\$7,198,183
FY 2013	\$4,040,165
FY 2014	\$4,938,795
FY 2015	\$4,480,108
FY 2016	\$10,314,648

The revenue increase between FY 2015 and FY 2016 was due to two changes in statute.

(1) The automated record keeping fee was increased from \$7 to \$19 for the period between July 1, 2015, and December 30, 2017.

(2) From July 1, 2011, until June 30, 2015, counties using the Odyssey System remitted 100% of the automated record keeping fee to the State User Fee Fund, while counties that did not use the automated record keeping fee remitted 80%. Beginning July 1, 2015, all counties remitted 100% of the automated record keeping fee to the State User Fee Fund.

Since July 1, 2009, clerks of circuit and municipal courts deposit the state share of the automated record keeping fee in the Homeowner Protection Unit Account established by IC 4-6-12-9 for actions resulting in the accused person entering into a pretrial diversion program agreement under IC 33-39-1-8 or a deferral program agreement under IC 34-28-5-1. (IC 33-37-7-2 and IC 33-37-7-8) (See Acct. No. 17060-424025.)

Distributed to Homeowner Protection Unit Account:

FY 2012	\$719,634
FY 2013	\$730,486
FY 2014	\$592,969
FY 2015	\$484,406
FY 2016	\$540,228

DEPARTMENT OF LABOR

BUREAU OF MINES AND MINING

IC 22-10-3 ACCT. NO. 48170-424320; 424325; 417560; 424910

REVENUE BASE: Licenses and examinations for mine foremen, mine examiner, assistant foremen, fire bosses, shot firers, hoisting engineers, belt examiners, and mine electricians.

Mine operators are assessed the amount necessary to purchase and maintain underground mine rescue equipment.

RATE: The examination fee is \$25. The certificate of competency fee is \$5. Duplicate licenses, certificates, and permits are \$5.

ADMINISTRATION: Department of Labor

REVENUE:	Licenses/ <u>Exams</u>	Mine Safety <u>Assessment</u>
FY 2012	\$5,405	\$41,375
FY 2013	\$12,280	\$32,400
FY 2014	\$5,375	\$40
FY 2015	\$3,385	\$1,140
FY 2016	\$2,570	\$0

DISTRIBUTION: Mine Safety Fund

EMPLOYMENT OF YOUTH FUND

IC 20-33-3-39, 40

ACCT. NO. 35510-450810

REVENUE BASE: Persons, firms, and corporations that have violated child labor laws.

RATE: Penalties depend on type of violation, number of violations, and the amount of time since the last violation, ranging from \$50 to \$400.

ADMINISTRATION: Department of Labor

REVENUE:	FY 2012	\$125,504
	FY 2013	\$212,216
	FY 2014	\$89,070
	FY 2015	\$380,068
	FY 2016	\$771,607

DISTRIBUTION: Employment of Youth Fund. One-half of the revenue from penalties is used for educating affected parties on the purpose and content of child labor laws and the responsibilities of all parties under child labor laws; and one-half of the revenue is used for expenses incurred for inspectors to enforce child labor laws.

INDIANA OCCUPATIONAL HEALTH AND SAFETY FINES AND PENALTIES

IC 22-8-1.1

ACCT. NO. 11990

REVENUE BASE: The Indiana Occupational Safety and Health Administration (IOSHA) of the Department of Labor may assess penalties under the Indiana Occupational Safety and Health Act. The penalties under the Act depend upon the number of violations, the severity of the violations, the probability of injury from the violation, and the company size and history.

RATE:		
	Willful and repeated violations	\$5,000 to \$70,000
	Serious and other-than-serious violations	Up to \$7,000
	Failure to abate	Up to \$7,000 for each day violation remains unfixed

ADMINISTRATION: Department of Labor

REVENUE:	FY 2012	\$1,268,296
	FY 2013	\$1,041,427
	FY 2014	\$1,689,027
	FY 2015	\$963,868
	FY 2016	\$1,231,458

DISTRIBUTION: General Fund

SAFETY EDUCATION & TRAINING BUREAU TAX

IC 22-8-1.1-45-48

ACCT. NO. 40810-424315

REVENUE BASE: Insurance carriers licensed to do worker's compensation business in Indiana and self-insured employers. A tax is imposed to finance the INSafe's programs of occupational health and safety if the balance of the INSafe Fund falls below \$600,000 as of April 1 of the particular year.

RATE: The tax rate is 0.75% of the total worker's compensation benefits paid in this state by insurance carriers licensed to do worker's compensation business in Indiana and by self-insured employers.

ADMINISTRATION: INSafe

REVENUE:	FY 2012*	\$0
	FY 2013*	\$0
	FY 2014	\$1,091,670
	FY 2015	\$663
	FY 2016	\$0

*Balance on April 1 was greater than \$600,000.

DISTRIBUTION: INSafe Fund

STATE BOARD OF LAW EXAMINERS

ATTORNEYS

Indiana Rules of Court

REVENUE BASE: The fee for the bar examination is \$250. Reexamination is \$250 and increases to \$500 after 15 days. The fee for admission on a foreign license (Rule 6 fees) is \$875*, and the annual renewal fee is \$50. Late fees are charged as follows: \$25 after 30 days but before 45 days, \$50 for 45 to 60 days, and \$100 after 60 days. An additional \$100 is charged for each consecutive year late. An application for a firm to incorporate (Rule 27 fees) costs \$200 plus \$10 for each shareholder. The annual renewal fee for a certificate of registration for a legal corporation is \$50. Late fees are charged as follows: \$25 after 30 days but before 45 days, \$50 for 45 to 60 days, and \$100 after 60 days. An additional \$100 is charged for each consecutive year late. A business counsel license (Rule 6 fees) is \$875* per license.

*State Board of Law Examiners retains \$500, and \$375 goes to the National Conference of Bar Examiners for investigation of application.

ADMINISTRATION: State Board of Law Examiners

REVENUE:

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
Exam fee	\$251,500	\$250,451	\$245,088	\$265,377	\$265,715
Laptop testing	3,488	29,648	26,432	39,166	37,451
Rule 6 Fees	49,325	47,875	32,200	54,830	64,075
Rule 27 Fees	103,170	88,950	101,764	92,164	100,651
Interest	1,128	726	701	686	587
Q&A	600	595	325	0	0
Miscellaneous	<u>1,232</u>	<u>5,364</u>	<u>5,364</u>	<u>2,574</u>	<u>50</u>
Total	\$410,444	\$423,609	\$411,874	\$454,797	\$468,529

DISTRIBUTION: State Board of Law Examiners Fund

LEGISLATIVE SERVICES AGENCY

INDIANA GENERAL ASSEMBLY DOCUMENT SALES

IC 2-6-1.5

ACCT. NO. 10160-431210

REVENUE BASE: Prices of publications sold by the Legislative Services Agency (e.g., Acts, Supplements, etc.) vary each year based on costs of printing. Rates do not include shipping costs.

RATE: Acts of the Indiana General Assembly	\$30
(cd-rom)	
Indiana Code (cd-rom)	\$25
Indiana Register (cd-rom)	\$60/yearly subscription
Long Session Document Subscription	\$650/yearly subscription
Short Session Document Subscription	\$375/yearly subscription
Tax and Revenue Handbook	\$20/copy
Printed bills, copies of other materials	\$0.15/page

ADMINISTRATION: Legislative Services Agency

REVENUE:	FY 2012	\$16,292
	FY 2013	\$25,493
	FY 2014	\$12,910
	FY 2015	\$21,022
	FY 2016	\$11,870

DISTRIBUTION: General Fund

LIBRARY CERTIFICATION BOARD

LIBRARIANS

IC 36-12-11
590 IAC 5-3-3

ACCT. NO. 39410-424610

REVENUE BASE: Fees for certification are collected and used to defray the expenses of the Library Certification Board. The fee for regular certification is \$50 and must be renewed every five years. Temporary certificates are \$10 and are valid for one year.

ADMINISTRATION: Library Certification Board

REVENUE:	FY 2012	\$9,580
	FY 2013*	\$25,800
	FY 2014*	\$59,730
	FY 2015	\$14,830
	FY 2016	\$12,750

*Certification fees were increased in May 2008. The increase in revenue for FY 2013 and FY 2014 reflect the increase in certification fees.

DISTRIBUTION: Library Certification Fund

INDIANA LOBBY REGISTRATION COMMISSION

LOBBY REGISTRATION

IC 2-7-2

ACCT. NO. 10140-424710

REVENUE BASE: Lobbyists are required to register with the Lobby Registration Commission the later of either November 1 of each year or within 15 business days after a person becomes a lobbyist.

RATE: The annual registration fee is \$200, and the fee for a lobbyist employed by a nonprofit organization is \$100. A late fee up to \$100 is charged for each day after the deadline that a lobbyist does not register (up to \$4,500).

ADMINISTRATION: Lobby Registration Commission

REVENUE:	FY 2012	\$185,410
	FY 2013	\$207,600
	FY 2014*	\$333,759
	FY 2015	\$344,655
	FY 2016	\$341,100

*P.L. 165-2013 increased the annual registration fee from \$100 to \$200 and from \$50 to \$100 for nonprofit organizations.

DISTRIBUTION: General Fund

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

SALES DISCLOSURE FILING

IC 6-1.1-5.5

ACCT. NO.48070-424810

REVENUE BASE: A sales disclosure form must be filed with the county auditor any time real property is sold or transferred for valuable consideration, except a transfer to charity; a conveyance due to foreclosure, divorce, court order, condemnation, or probate; or partitions of land between joint owners. The filing fee is \$10.

ADMINISTRATION: Department of Local Government Finance

REVENUE:	FY 2012	\$632,264
	FY 2013	\$676,451
	FY 2014	\$737,640
	FY 2015	\$792,982
	FY 2016	\$794,345

DISTRIBUTION: State Assessment Training and Administration Fund.

\$5 of the total fee is retained by the county and deposited into the county's sales disclosure fund. The remaining \$5 is deposited into the State Assessment Training and Administration Fund.

BUREAU OF MOTOR VEHICLES

ALTERNATIVE FUEL DECALS

IC 6-6-2.1

ACCT. NO. 50510-414300; 414600;
41920-414200; 30124-414400

REVENUE BASE: The owner of one of the following motor vehicles that is registered in Indiana and that is propelled by alternative fuel must obtain an alternative fuel decal for the motor vehicle and pay an annual fee in accordance with the following schedule.

RATE:	<u>Motor Vehicle</u>	<u>Annual Fee</u>
	A passenger motor vehicle, truck, or bus, the declared gross weight of which is equal to or less than 9,000 pounds, that is owned by a public or private utility	\$100
	A recreational vehicle that is owned by a public or private utility	\$100

A truck or bus, the declared gross weight of which is greater than 9,000 pounds but equal to or less than 11,000 pounds, that is owned by a public or private utility	\$175
An alternative fuel delivery truck powered by alternative fuel, the declared gross weight of which is greater than 11,000 pounds	\$250
A truck or bus, the declared gross weight of which is greater than 11,000 pounds, except an alternative fuel delivery truck	\$300
A tractor designed to be used with a semitrailer	\$500

Only one fee is required to be paid per motor vehicle per year. The annual fee may be prorated on a quarterly basis if application is made after June 30 of a year and the motor vehicle is newly converted to alternative fuel, purchased, or registered in Indiana.

ADMINISTRATION: Department of State Revenue - Special Tax Division

REVENUE: Included in Special Fuel Tax Revenue

DISTRIBUTION: Same as Special Fuel

COMMERCIAL DRIVERS LICENSES

IC 9-14-2-2; 9-24-6; ACCT. NO. 30138-425008; 40910-425283;
140 IAC 7-3 50210-425284

REVENUE BASE: The Commercial Motor Vehicle Safety Act of 1986 requires all states to adopt a classified driving licensing system which will allow for the licensing of commercial motor vehicle operators. The Act defines a commercial motor vehicle as (1) having a gross vehicle weight rating (GVWR) of at least 26,001 lbs.; (2) being designed to transport 16 or more passengers including the driver; or (3) carrying hazardous materials which require placarding. RATE: Testing for a commercial driver's license (CDL) began on September 4, 1990, and all persons operating a commercial motor vehicle were required to have a state-issued CDL by April 1, 1992.

Fee for the CDL skills test is retained by the tester.

<u>Fees</u>	<u>Total Fee</u>
CDL New Issuance, Restricted, Renew	\$36.00
Agricultural CDL/Seasonal	\$36.00
Amend/Duplicate CDL or Amend AG CDL	\$5.50
Duplicate CDL Permit	\$10.50
CDL Permit Issue/Renew	\$17.00
CDL Upgrade/Downgrade	\$19.00
CDL Skills Test, Fee Set By Instructor	Not to exceed \$100

A CDL is not required for the following:

- (1) Noncivilian members of the armed forces or National Guard while operating military vehicles.
- (2) Paid or volunteer firefighters while operating firefighting equipment.
- (3) Persons who operate farm vehicles which are:
 - (A) controlled and operated by a person actively engaged in farming;
 - (B) used to transport agricultural products, farm machinery, or farm supplies to and from a farm;
 - (C) not used as common or contract motor carriers; and
 - (D) used within 150 miles of the person's farm.
- (4) Persons who operate vehicles which are:
 - (A) registered as a recreational vehicle; and
 - (B) used primarily to transport the owner's family members or guests and their possessions for nonbusiness purposes.

ADMINISTRATION: Bureau of Motor Vehicles; Department of State Revenue

REVENUE: Included with vehicle licenses in the Motor Vehicle Highway Account (MVH), the BMV Commission Fund (BMVC), and the State Motor Vehicle Technology Fund.

DISTRIBUTION: Fees are distributed among the Motor Vehicle Highway Account, the BMV Commission Fund, and the State Motor Vehicle Technology Fund, Crossroads 2000 Fund, and the Integrated Public Safety Fund as follows.

	Total Fee	MVH Split	Tech Split	BMVC Split	Crossroads 2000	Integrated Public Safety Comm.
CDL New Issuance, Restricted, Renew, AG/ Seasonal CDL	\$36.00	\$15.00	\$1.50	\$14.50	--	\$5.00
CDL Upgrade/ Downgrade	\$19.00	--	--	\$19.00	--	--
CDL Permit Issue/Renew	\$17.00	\$0.50	\$0.50	\$12.75	\$2.00	\$1.25
Duplicate CDL Permit	\$10.50	\$1.50	\$0.50	\$5.75	\$1.50	\$1.25
Amend/Duplicate CDL or Amend AG CDL	\$5.50	\$1.50	\$0.50	\$2.50	\$1.00	--
CDL Skills Test (to be set by tester)	Not to exceed \$100					

CDL Transactions/Distributions

	FY 2012	FY 2013	FY 2014
Transaction Total	70,442	100,964	88,470
MVH (30138)	\$852,155	\$1,121,542	\$926,996
LBF (40910)	\$820,251	\$1,103,002	\$915,861
Technology (50210)	\$35,221	\$50,482	\$44,235
Crossroads 2000 (42420)	\$10,733	\$21,128	\$21,537
Integrated Public Safety (37110)	\$13,416	\$26,410	\$26,921
Total	\$1,731,776	\$2,322,564	\$1,935,550

	FY 2015	FY 2016
Transaction Total	68,870	\$71,010
MVH (30138)	\$667,725	\$658,607
LBF (40910)	\$51,575	\$876,655
Technology (50210)	\$788,704	\$75,789
Crossroads 2000 (42420)	\$28,903	\$37,353
Integrated Public Safety (37110)	\$107,850	\$227,086
Total	\$1,644,757	\$1,875,492

DEFENSIVE DRIVING SCHOOL PROGRAM

IC 9-30-3-12; 9-30-3-16

ACCT. NO. 30138-425003

REVENUE BASE: If during any 12-month period, violations for which the person has: (1) been convicted of at least two traffic misdemeanors; (2) had at least two traffic judgments entered against the person; or (3) been convicted of at least one traffic misdemeanor and has had at least one traffic judgment entered against the person, the Bureau of Motor Vehicles (BMV) may require the person to attend and satisfactorily complete a defensive driving school program. In addition, a court may order a person to attend a defensive driving school program. The person shall pay all applicable fees as required by the BMV. The fee is set by the provider. The Defensive Driving Program is provided by contractors approved by the BMV, and the fee amount charged for the program by the contractors must be approved by the BMV. Any court may suspend one-half of each applicable court cost (including fees) for which a person is liable due to a traffic violation if the person enrolls in and completes a defensive driving school conducted by an agency of the state or local government.

RATE: Effective July 1, 2010, the BMV receives \$10 per student from vendors for classroom instruction. For those vendors that utilize internet/video instruction, the BMV receives \$20 per student.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 2012	\$998,330
	FY 2013	\$910,520
	FY 2014	\$832,360
	FY 2015	\$250,380
	FY 2016*	\$3,090

*BMV stopped collecting this fee effective during FY 2015.

DISTRIBUTION: Motor Vehicle Highway Account

DRIVER TRAINING SCHOOLS

IC 5-2-6.5; 9-14-2; 9-24-6; 9-27-6
140 IAC 10-1

ACCT. NO. 30138-425003

REVENUE BASE: Each driver training school is required to pay a registration fee of \$100. Each driver training school instructor is required to pay a fee of \$10. A \$20 fee is also assessed for a replacement school license or a school name change. Fees are renewed annually on or before June 30.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Account

MOTOR BOAT REGISTRATION

IC 9-29-15; 9-31-1-6; 9-31-3

ACCT. NO. 36010-425267;
39720-425670; 36020-425267

REVENUE BASE: Every motor boat and non-motorized sailboat on the waters of this state must pay the Watercraft Excise Tax, the DNR Fee, and the Lake and River Enhancement (LARE) Fee. Motor boats must also be registered and numbered.

RATE:

	Fees to BMV	Fees to DNR	Total Fees
<u>Nonregistration Fees</u>			
Titles	\$15.00		\$15.00
Duplicate/Amend Regis.	9.50		9.50
Replacement Watercraft	9.50		9.50
Decal Fee			
HIN Application	10.50		10.50
Delinquent Fee	30.00		30.00
<u>Registration Fees</u>			
Class 1 (less than 13 feet)		\$15.00	\$15.00
Class 2 (13-26 feet)		18.00	18.00
Class 3 (26-40 feet)		21.00	21.00
Class 4 (over 40 feet)		24.00	24.00

ADMINISTRATION: Bureau of Motor Vehicles, as the only authorized agent for the Department of Natural Resources

REVENUE:	All Title/Reg		
	Except LARE	LARE Fee	Total
FY 2012	\$1,782,941	\$3,886,805	\$5,669,746
FY 2013	\$1,825,061	\$3,705,845	\$5,530,906
FY 2014	\$1,592,214	\$3,775,470	\$5,367,684
FY 2015	\$1,596,174	\$3,805,755	\$5,401,929
FY 2016	\$1,629,765	\$3,863,260	\$5,493,025

DISTRIBUTION: All fees to BMV go into the Motor Vehicle Highway Account, Crossroads 2000 Account, State License Branch Fund, and/or the Technology Fund.

All fees going to DNR are first used to cover the employer's portion of the Conservation and Excise Officers Retirement Fund. The remainder, except for the LARE Fee, is for boating enforcement.

2/3 of LARE fees goes into the LARE Fund and is used for lake and river enhancement projects, and 1/3 goes into the Conservation Officers Marine Enforcement Fund and is used for marine enforcement efforts.

NOTE: The LARE Fee was increased and the Conservation Officers Marine Enforcement Fund was created effective 7/1/03. However, BMV did not begin collecting the new fee until 1/1/04.

MOTOR VEHICLE DRIVERS' LICENSES

IC 9-24; 9-29-9

ACCT. NO. 30138-425008

REVENUE BASE: A license is required to operate a motor vehicle on highways and roads of this state. Licenses are renewed in the applicant's birth month.

RATE:	<u>Type of License</u>	<u>Fee</u>
	For-Hire Endorsement	\$19.00
	Learner's Permit	\$9.00
	Operator's License	\$17.50
	Operator's License 75-84	\$11.00
	Operator's License 85+	\$7.00
	Motorcycle Learner Permit	\$9.00
	Motorcycle Endorsement	\$19.00
	Amended/Replacement License/Permit	\$9.00
	Delinquent License Renewal	\$10.00
	ID Card (new or amended)	\$9.00

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Account, Crossroads 2000 Fund, BMV Technology Fund, Integrated Public Safety Fund, BMV Commission Fund

MOTOR VEHICLE FINANCIAL RESPONSIBILITY

IC 9-29-10-1

ACCT. NO: 36510-425005

REVENUE BASE: A person may not register a vehicle or operate a vehicle on a public highway in Indiana if financial responsibility is not in effect with respect to the motor vehicle. A person who violates this provision is subject to the suspension of the person's driving license or vehicle registration, or both.

RATE: The fee for the reinstatement of a driving license that was suspended for noncompliance is as follows:

	Effective
	<u>1/1/2015*</u>
First Suspension	\$250
Second Suspension	\$500
Third or Subsequent Suspension	\$1,000

*New rates became effective January 1, 2015, as a result of HEA 1059 - 2014. Between July 1, 2014, and the new rate effective date, the BMV was authorized to negotiate a reduced reinstatement fee for individuals with outstanding license suspensions. These changes increased FY 2015 reinstatement fee revenue.

Courts may waive a driver's license reinstatement fee if: (1) the person who owes the fee is indigent; (2) the person who owes the fee has proof of future financial responsibility; and (3) waiver of the fee is appropriate in light of the person's character and the nature of the circumstances surrounding the suspension of the person's license.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 2012	\$6,911,183
	FY 2013	\$6,797,714
	FY 2014	\$7,028,051
	FY 2015	\$9,788,770
	FY 2016	\$10,422,533

DISTRIBUTION: The following amount of each fee paid shall be deposited in the Financial Responsibility Compliance Verification Fund established by IC 9-25-9-7:

From the fee for reinstatement after...	
a first suspension	\$120
a second suspension	\$195
a third or subsequent suspension	\$270

The remaining portion of each suspension is deposited into the Motor Vehicle Highway Account and is included in the Vehicle Registration and Title Fees.

REINSTATEMENT OF LICENSE OR PERMIT

IC 9-30-12-2

ACCT. NO. 30138-425006

REVENUE BASE: The commissioner of the Bureau of Motor Vehicles may reinstate any license or permit revoked or suspended or revalidate any title or registration that has been invalidated because of the tendering of a dishonored check to the Bureau if the obligation has been satisfied, including the payment of service, collection, and reinstatement fees. The reinstatement fee is \$10.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 2012	\$105,100
	FY 2013	\$106,335
	FY 2014	\$87,260
	FY 2015	\$119,751
	FY 2016	\$104,380

DISTRIBUTION: Motor Vehicle Highway Account

VEHICLE REGISTRATION AND TITLE FEES

IC 9-29

See Table for Account Numbers

REVENUE BASE: Owners of motor vehicles must pay an annual registration fee. Registrations are renewed on a year-long basis. Passenger cars, RVs, motorcycles, and trucks weighing 7,000, 9,000, and 11,000 lbs. expire by the owner's last name. Companies always expire in January. Rental vehicles, heavy-weight vehicles, and trailers always expire in February. Noncommercial school buses always expire on July 28.

RATE:

<u>Classification</u>	<u>Maximum Declared Weight (lbs.)</u>	<u>Fee Eff. 1/1/17</u>
Passenger Car*		\$21.35
Motorcycle*		26.35
Trucks	11,000*	30.35
	16,000	144.00
	26,000	180.00
	36,000	300.00
	48,000	504.00
	66,000	720.00
	78,000	960.00
	78,000+	1,356.00
Farm Trucks	16,000	72.00
	26,000	90.00
	36,000	150.00
	48,000	252.00
	66,000	360.00
	78,000	480.00
	78,000+	678.00
Trailers	3,000	16.35
	9,000	25.35
	12,000	72.00
	16,000	108.00
	22,000	168.00
	22,000+	228.00
Farm Trailers	12,000	36.00
	16,000	54.00
	22,000	84.00
	22,000+	114.00
Semitractor	26,000	180.00
	36,000	300.00
	48,000	504.00
	66,000	720.00
	78,000	960.00
	78,000+	1,356.00
Farm Semitractor	16,000	72.00
	26,000	90.00
	36,000	150.00
	48,000	252.00
	66,000	360.00
	78,000	480.00
	78,000+	678.00

<u>Classification</u>	<u>Maximum Declared Weight (lbs.)</u>	<u>Fee Eff. 1/1/17</u>
Semitrailer, Permanent		82.00
Farm Semitrailer, Permanent		41.00
Permanent Semitrailer Annual Renewal (including farm)		8.75
Permit 96 hours		18.00
Permit 30 days		18.00
Recovery Vehicle B	16,000	72.00
Recovery Vehicle A	16,000+	504.00
For-Hire Bus	11,000*	30.35
	16,000	144.00
	26,000	180.00
	36,000	300.00
	48,000	504.00
	66,000	720.00
	78,000	960.00
	78,000+	1,356.00
Commercial Not-For-Hire Bus	16,000	18.75
	36,000	28.75
	54,000	67.76
School/Special Purpose Bus		16.35
Church Bus		16.35
Recreational Vehicle		<u>29.35</u>
Antique Motor Vehicle		16.35
Authentic License Plate for Antique Motor Vehicle		37.00
Personalized License Plate		45.00
Special Group Recognition		15.00
Fee		
Ex-POW		5.00
Amateur Radio Operator		8.00
TITLES		
New/Amend/Duplicate		15.00
Reweight Vehicle Up/Down		9.50
Delinquent		30.00
Affidavit Transfer to Real Estate		15.00
Salvage		4.00
Delinquent Salvage Title		10.00
Motor Vehicle Identification Number		10.00
Speed Title		25.00

*Includes \$0.30 fee for Spinal Cord and Brain Injury Fund.

ADMINISTRATION: Bureau of Motor Vehicles

DISTRIBUTION: Motor Vehicle Highway
State Highway Fund (by way of Highway Rd & St Fund)
Local Road & Street (by way of Highway Rd & St Fund)
Motorcycle Operator Safety Fund
Crossroads 2000
Odometer Fund
State Police Building Fund
State License Branch Fund
BMV Technology Fund
Integrated Public Safety Communication Fund
Military and Family Relief Fund
Spinal Cord and Brain Injury Fund

REVENUE:

Vehicle Registration and Title Fees

<u>Account/Fund</u>	<u>Account Number</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
Motor Vehicle Highway	30138-425008; 427443	\$118,525,809	\$123,650,638	\$113,223,265	\$121,857,005	\$132,566,122
State Highway Fund	50560-427475; 429022	9,271,584	9,578,201	9,677,063	\$9,669,638	\$10,004,581
Local Road & Street	50540-425008	7,630,260	7,738,425	7,899,373	\$7,899,100	\$8,173,613
Motorcycle Education	43210-425281	1,444,522	1,493,651	1,520,792	\$1,646,575	\$1,668,618
Crossroads 2000	42420-464020; 479931	36,821,851	38,414,138	33,320,735	\$36,658,934	\$38,185,992
Odometer Fund	32740-429011; 429690	78,907	73,669	72,727	\$58,462	\$59,810
State Police Building Fund	70310-427480	1,733,972	1,775,074	1,809,482	\$1,892,965	\$1,959,991
State License Branch Fund	40910-425283	102,798,246	106,931,886	87,528,518	\$95,221,010	\$97,179,181
BMV Technology Fund	50210-425284; 472001	5,412,187	5,791,201	4,409,897	\$5,111,761	\$5,708,408
Integrated Public Safety						
Communication Fund	37110-425282; 429022	13,385,239	14,086,281	11,477,059	\$13,054,881	\$14,172,247
	44085-425340; 429040;					
Military Family Relief Fund	463050	1,171,780	420,230	1,473,605	\$1,505,760	\$1,516,165
Spinal Cord/Brain Injury Fund	53110-425388	1,658,727	1,653,335	1,669,991	\$1,714,158	\$1,742,139
Total		\$299,933,084	\$311,606,729	\$274,082,507	\$296,290,249	\$312,936,867

DEPARTMENT OF NATURAL RESOURCES (DNR)

ABANDONED MINE LANDS

IC 14-34-6-15

ACCT. NO. 40020-451011; 429660; 429665

REVENUE BASE: Civil penalties, cash bonds, bond pool fees, interest, and forfeited bonds are deposited in the Post-1977 Abandoned Mine Reclamation Fund. Money collected from civil penalties and interest may be used in two ways: (1) To supplement forfeited bonds for site reclamation of lands on which there has been surface mining activity after August 3, 1977; (2) To provide a guaranteed Indiana Bond Pool Fund balance of \$500,000. Forfeited bonds may be used to reclaim only the site for which they were forfeited. Bond pool funds may be used only to reclaim sites indemnified by the bond pool. Cash bonds are held as surety for mine reclamation and cannot be spent. Cash bonds can be returned to the company when reclamation is complete, returned to the company when replaced by another form of surety, or forfeited.

ADMINISTRATION: Division of Reclamation

REVENUE:	FY 2012	\$457,816
	FY 2013	(\$4,387)*
	FY 2014	\$26,388
	FY 2015	\$14,600
	FY 2016	\$43,674

*Bond refunds exceeded revenue for FY 2013.

DISTRIBUTION: Post-1977 Abandoned Mine Reclamation Fund

COAL MINING RECLAMATION

IC 14-34-13, 14

ACCT. NO. 40220-420360; 425762

REVENUE BASE: Coal mining operators are assessed a fee of \$0.055 per ton of coal produced from a surface coal mine; and a fee of \$0.03 per ton produced from an underground mine.

ADMINISTRATION: Division of Reclamation

REVENUE:	FY 2012	\$1,548,042
	FY 2013	\$1,557,432
	FY 2014	\$1,637,204
	FY 2015	\$1,622,138
	FY 2016	\$1,350,380

DISTRIBUTION: Natural Resources Reclamation Division Fund to offset costs of administration of surface coal mine inspection and enforcement program

DEPARTMENT OF NATURAL RESOURCES FEES

IC 14-19-1,3; IC 14-23

FUND NO. 39310; 47300; 44570; 39745;
61670; 39810; 39610; 39620

REVENUE BASE:	Admissions & Entrance Fees	\$11,727,276
	Camping & Cabins	\$16,235,606
	Timber Sales	\$3,062,564
	Leases	\$664,876
	Tree Seedling Sales	\$858,695
	Concessions/Other User Fees	<u>\$5,140,112</u>
	Total	\$37,689,129

ADMINISTRATION: Department of Natural Resources

REVENUE:

Fiscal Year	State Parks/ Reservoirs	Forestry	Fish & Wildlife	Off-Road Vehicle
2012	\$24,542,559	\$4,674,308	\$773,671	\$31,919
2013	\$24,304,069	\$4,590,306	\$819,120	\$39,167
2014	\$26,730,133	\$4,631,928	\$636,118	\$47,075
2015	\$27,901,326	\$4,764,027	\$518,708	\$35,488
2016	\$32,312,437	\$4,898,211	\$426,063	\$52,418

DISTRIBUTION: Revenues collected are dedicated to the divisions above.

LAND AND WATER RESOURCES FUND

IC 14-29-4; 14-26-5-4; 14-26-2-23;

ACCT. NO. 37510-425607

14-27-7.5-10; 14-28-1-22; 14-28-1-26.5;

through 431480;

14-29-3-2; 25-39-3; 14-25-10

RATE: Permit Fee

Channel Construction \$100

Public Freshwater Lake Permit Fees \$100

Any person wishing to alter the bed or shoreline of any public freshwater lake must obtain a permit from the DNR prior to construction.

Ditch Reconstruction Permit Fees \$25

Any person wishing to construct, reconstruct, repair, or reclean a ditch or drain having a bottom depth lower than the normal water level of a freshwater lake of 10 acres or more and within one-half mile of the lake must obtain a permit from the DNR prior to construction.

Construction in a Floodway Permit Fees \$200, \$50, \$10

Any person wishing to perform work within the floodway of any stream or river must obtain a permit from the DNR prior to construction.

Royalty Fees, Sand & Gravel Act \$50

Any person wishing to take sand, gravel, stone, or other mineral substance from or under the bed of any navigable waterway is required to pay a royalty to the state for the material removed. A fee is required with each permit issued.

Permit to Mine Under Streams, Channels Act \$100

Water Well Drillers or Water Well Pump Installers \$100/\$25
Any person wishing to be a licensed water well driller or pump installer must pass a competency exam and pay a fee for the exam.

Dam Inspection Review Fees \$100/\$200
The Department shall make an inspection of a significant hazard structure or a low hazard structure and will charge the property owners for the inspections.

ADMINISTRATION: Division of Water

REVENUE:	FY 2012	\$1,013,587
	FY 2013	\$592,030
	FY 2014	\$493,460
	FY 2015	\$629,196
	FY 2016	\$486,366

DISTRIBUTION: Land and Water Resources Fund

LEASE OF LAND ROYALTIES

IC 14-38-1 ACCT. NO. 12450-431401;
38220-431451; 48686-431401;
61670-425456; 50310-431401

REVENUE BASE: Lease of land and royalties for extraction of petroleum on state land. Lease is \$1 to \$10 per acre plus a royalty. For areas less than 640 acres, the royalty is not to exceed 12½% of: all petroleum produced and saved from the lease, or the market value of all petroleum extracted. For areas at least 640 acres, the royalty is to be at least 12½% of: all petroleum produced and saved from the lease, or the market value of all petroleum extracted. Land rental fees are credited against future royalties.

ADMINISTRATION: Oil and Gas Division

REVENUE:	FY 2012	\$287,431
	FY 2013	\$327,272
	FY 2014	\$262,131
	FY 2015	\$357,131
	FY 2016	\$139,208

DISTRIBUTION: Proceeds are deposited in the proper fund of the appropriate division having custody or authority over the real property involved. Proceeds from royalties from minerals taken from beneath the Wabash River are deposited in the Wabash River Heritage Corridor Fund. Proceeds from royalties from all other rivers are deposited in the state General Fund. 10% is retained by Oil & Gas Division for administration.

NATURAL RESOURCES LICENSES

IC 14-22

ACCT. NO. 39745-425457 through 425461;
425474 through 425503; 425523

RATE:

<u>Annual License</u>	<u>Resident</u>	<u>Nonresident</u>	<u>Code Cite</u>
Fishing	\$ 17.00	\$ 35.00	14-22-12-1 ⁵
Hunting	17.00	80.00	14-22-12-1 ⁵
5-day hunting	N/A	31.00	
Youth consolidated hunt/trap/fish	7.00	N/A	14-22-12-1 ⁵
Youth hunting	N/A	17.00	14-22-12-1 ⁵
Hunting and fishing	25.00	N/A	14-22-12-1 ⁵
Trapping	17.00	140.00	14-22-12-1 ⁵
Trout and salmon stamp	11.00	11.00	14-22-12-1 ⁵
Deer hunting	24.00	150.00 ²	14-22-12-1 ⁵
Deer license bundle	65.00	295.00 ²	
2nd and addl. bonus			
antlerless deer license	15.00	24.00	
Bonus county any legal weapon	24.00	150.00 ²	14-22-12-1 ⁵
Turkey	25.00	120.00* ¹	14-22-12-1 ⁵
Private shooting preserve	N/A	17.00	14-22-31-8 ⁵
Migratory waterfowl stamp	6.75	6.75	14-22-7 ⁵
Game bird habitat stamp	6.75	6.75 ³	14-22-8 ⁵
1-Day fishing ⁴	9.00 ⁴	9.00 ⁴	14-22-12-1 ⁵
7-Day fishing	N/A	20.00	14-22-12-1 ⁵
Senior fishing	3.00 ⁴	N/A	14-22-12-1 ⁵
Senior fish for life	17.00 ⁴	N/A	14-22-12-1 ⁵
Voluntary annual senior fishing	3.00	N/A	14-22-12-1 ⁵
Veterans with disabilities ⁶	2.75	N/A	14-22-12-1.5
10-Yr Disabled veterans hunt/ fish ⁶	27.50	N/A	14-22-12-1.5

1 \$4.00 goes to Game Bird Habitat. IC 14-22-12-2

2 \$40.00 goes to Game Bird Habitat; \$20.00 goes to Deer Research. IC 14-22-12-2,3

3 Total goes to Game Bird Habitat.

4 Includes trout/salmon stamp

5 Natural Resources Commission may set license fees above the minimum fees set in code.

6 Does not include deer or turkey.

*May require a nonresident annual hunting license.

OTHER ANNUAL LICENSES: Annual licenses are required for the following activities (except falconry licenses, which are for three years):

	<u>Resident</u>	<u>Non-Resident</u>	<u>Code Cite</u>
Aquatic Weed Control	\$ 5	N/A	14-22-9-10
Fur Buyer	75	125	14-22-19-2
Breeder	15	N/A	14-22-20-1
Taxidermist	15	N/A	14-22-21-2
Shooting Preserve	100	N/A	14-22-31-2
Lake Michigan Commercial Fishing	3,000 ¹	N/A	14-22-14-10
Seines, per 100 yards	20	N/A	14-22-13-1
Nets - each	4	N/A	14-22-13-1
Mussel Harvest	100	N/A	14-22-17-3
Mussel Buyers	1,500	5,000	14-22-17-3
Bait Dealer	10	50	14-22-16-1
Roe Harvesters/Dealers	1,000	1,000	14-22-13-2.5
Scientific Collector	10	N/A	14-22-22-2
Ginseng dealer	100	N/A	14-31-3-8

	<u>Resident</u>	<u>Non-Resident</u>	<u>Code Cite</u>
Field Trial	10	N/A	14-22-24-2
Fish Stocking	3	N/A	14-22-27-2
Wild Animal Permit	10	N/A	14-22-26-4
Ohio River Commercial Fishing License and 10 Tags	125	N/A	14-22-13-2
Add'l Tags (Block of 10)	15	N/A	14-22-13-2
Falconry	60	N/A	14-22-23-3
Fishing Guide	100	N/A	14-22-15-2
Importation	5	N/A	14-22-25-3

¹According to class: Class 1 - \$3,000; Class 2 - \$6,000; Class 3 - \$9,000

*DNR no longer issues mussel harvest or buyers licenses.

ADMINISTRATION: Fish and Wildlife Division

REVENUE:	FY 2012	\$17,732,514
	FY 2013	\$18,492,734
	FY 2014	\$20,011,045
	FY 2015	\$19,508,800
	FY 2016	\$19,361,963

DISTRIBUTION: Fish and Wildlife Fund

NONGAME FUND

IC 6-8.1-9-4; 14-22-34

ACCT. NO. 44710-464220;
463270; 431415

REVENUE BASE: Indiana residents who file an individual income tax return may designate that either a specified amount or all of an overpayment of state income tax shall be paid to the Nongame Fund. The Nongame Fund is used for the protection, conservation, management, and identification of nongame and endangered species of wildlife, primarily through the acquisition of the natural habitat of the animals.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2012	\$244,277
	FY 2013	\$424,964
	FY 2014	\$345,102
	FY 2015	\$321,710
	FY 2016	\$154,790

DISTRIBUTION: Nongame Fund

NURSERIES (PLANTS)

IC 14-24-10
312 IAC 18-5

ACCT. NO. 35110-425434

REVENUE BASE:

Nursery Inspections: Annual renewals are \$50 for nursery stock dealers. For nursery stock dealers holding a valid nursery inspection certificate, the fee is \$20. Nursery inspection fee is \$50 plus \$3 for each acre containing nursery stock.

Phytosanitary Certificates: Phytosanitary certificates are \$50 per certificate for federal and state certificates. State phytosanitary certificates, for holders of valid nursery inspection certificates or homeowners, are free. Fees for the re-issuance of federal or state phytosanitary certificates are either \$10 or \$50, depending on the nature of the re-issuance.

REVENUE BASE:

Nursery Dealers, Inspection	\$185,721
Phytosanitary Certificates	\$134,300

ADMINISTRATION: Entomology and Pathology Division

REVENUE	FY 2012	\$283,505
	FY 2013	\$290,604
	FY 2014	\$317,597
	FY 2015	\$319,243
	FY 2016	\$320,021

DISTRIBUTION: Entomology and Plant Pathology Fund

OFF-ROAD VEHICLES AND SNOWMOBILES

IC 14-16-1; 9-18-2.5; ACCT. NO. 39610-425752; 39620-425750
9-29-5-44

REVENUE BASE: The fee to register an off-road vehicle or a snowmobile is \$30 every three years. A duplicate certificate costs \$15, and a replacement decal is \$6. A manufacturer may purchase certificates to test or demonstrate vehicles. The fee is \$30 for the first two certificates and \$30 for each additional. All revenue is dedicated to the DNR for enforcement, construction, and maintenance of vehicle trails. A delinquent registration fee is \$5.00. When the registration of an off-road vehicle or snowmobile expires after December 2013, the owner must register the vehicle or snowmobile with the Bureau of Motor Vehicles.

ADMINISTRATION: Department of Natural Resources
Bureau of Motor Vehicles

REVENUE:	FY 2012	\$435,183
	FY 2013	\$438,859
	FY 2014	\$596,807
	FY 2015	\$605,607
	FY 2016	\$624,369

DISTRIBUTION: Off-Road Vehicle and Snowmobile Fund

OIL & GAS FEES and PENALTIES

IC 14-37-5; IC 14-37-13-3, IC 14-38 ACCT. NO. 32910-425731;
312 IAC 16-3.5 (fees) 451021; 38220-425730

REVENUE BASE: \$250 permit application fee to drill a well for oil and gas purposes or \$100 permit application fee to drill an exploratory test hole. Annual well permit fees are assessed on existing oil and gas wells.

RATE: Annual well permit fees

<u>Number of Wells Operated</u>	<u>Fee*</u>
1	\$150
2-5	\$300
6-25	\$750
26-100	\$1,500
>100	\$1,500 plus \$15 per well in excess of 100

Civil penalties of up to \$10,000 for each day the violation of the oil and gas law occurs.

* If the Oil and Gas Environmental Fund has a balance greater than \$1.5 M on 11/1 of a year, the fee is reduced 75%, but shall not be less than \$50.

ADMINISTRATION: Division of Oil & Gas

REVENUE:	<u>Annual Permit Fees</u>	<u>Drilling permit fees</u>	<u>Penalties</u>
FY 2012	\$222,990	\$69,786	\$35,780
FY 2013	\$221,385	\$109,575	\$56,472
FY 2014	\$216,615	\$112,340	\$78,040
FY 2015	\$213,910	\$65,755	\$61,613
FY 2016	\$215,160	\$40,465	\$67,173

DISTRIBUTION: Oil and Gas Environmental Fund

PASSENGERS-FOR-HIRE INSPECTION FEE

IC14-15-6

ACCT. NO. 39720-425672

REVENUE BASE: Annual dockside and dry dock inspection conducted at least once every 60 months. There is a \$5 fee to issue a new certificate of inspection and registration if the boat is sold.

<u>Inspections</u>	<u>Dockside</u>	<u>Dry Dock</u>
All watercraft, except sailboats, carrying six or fewer passengers for hire on:		
1. Navigable waters of the state	\$50	\$75
2. Inland waters of the state	30	30
All watercraft, except sailboats, carrying more than six passengers for hire on:		
3. Inland waters of the state	75	100
All watercraft propelled primarily by sail which carry passengers for hire on:		
4. Navigable or inland waters of the state	50	75

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2012	\$5,855
	FY 2013	\$5,595
	FY 2014	\$5,985
	FY 2015	\$5,570
	FY 2016	\$4,845

DISTRIBUTION: Law Enforcement for administrative purposes

SPORTSMAN'S BENEVOLENCE

IC 14-9-5-4; IC 14-22-12-1(c)

ACCT. NO. 43923-431438; 463060

REVENUE BASE: Revenue generated from the sale of sportsman's benevolence pins and voluntary donations to assist with the cost of processing donated wild game to feed the state's hungry.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2012	\$6,281
	FY 2013	\$630
	FY 2014	\$294
	FY 2015	\$261
	FY 2016	\$268

DISTRIBUTION: Indiana Sportsman's Benevolence Account within the fund for the Division of Law Enforcement.

TIMBER BUYERS

IC 14-23; 25-36.5-1

ACCT. NO. 39810-425614

REVENUE BASE: Any person engaged in the business of buying timber for sawing into lumber for processing or resale, must file a bond and obtain a registration certificate. The annual cost of the certificate and first agent is \$125. There is a minimum fee of \$10 for each additional agent. Beginning in FY 2017, the annual cost of the certificate is \$130. The fee for a certificate stating the registration certificate has been issued and a security filed is \$20. An application fee of \$20 is charged for each agent and the card that verifies the license.

ADMINISTRATION: Department of Natural Resources, Division of Forestry

REVENUE:	FY 2012	\$91,236
	FY 2013	\$85,845
	FY 2014	\$61,453
	FY 2015	\$75,775
	FY 2016	\$79,652

DISTRIBUTION: Forestry administrative purposes

WATER PENALTY

IC 14-25.5-3, 4

ACCT. NO. 37520-451021

REVENUE BASE: The Department may issue a civil penalty of not more than \$10,000 for each day a violation of the water rights law occurs.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2012	\$600
	FY 2013	\$0
	FY 2014	\$0
	FY 2015	\$0
	FY 2016	\$3,000

DISTRIBUTION: Water Environmental Fund

WATER RESOURCES

IC 14-25-2

ACCT. NO. 39510-431481

REVENUE BASE: The Department of Natural Resources is authorized to sell water from the water supply storage in certain reservoirs. Revenue is deposited in a fund used for the planning and development of new reservoirs, maintenance or improvement of existing reservoirs, watershed protection, river enhancement, the investigation of water resource availability, and water supply needs. A flat fee of \$33 per million gallons is charged for direct withdrawals or releases to downstream users.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2012	\$261,843
	FY 2013	\$290,111
	FY 2014	\$289,386
	FY 2015	\$287,040
	FY 2016	\$322,348

DISTRIBUTION: Water Resources Development Fund

PROFESSIONAL LICENSING AGENCY

ACCOUNTANTS

IC 25-2.1

872 IAC 1-1-10; 10.5

ACCT. NO. 12190-426010;

47355-451130

REVENUE BASE: Licensing fees for accountants and accounting firms.

RATE:	Issuance	
	1 st year of cycle*	\$85
	2 nd year of cycle*	\$60
	3 rd year of cycle*	\$35
	Renewal every 3 years**	\$105
	Permits for firms (3 years)	\$30
	Reciprocity	\$75
	Transfer of grades	\$75
	Restoration of expired certificate/permit***	\$155
	Verification	\$25

*Includes \$10 investigative fund fee

**Includes \$30 investigative fund fee

***Renewal fee plus \$50 late penalty fee

ADMINISTRATION: Professional Licensing Agency
(Board of Accountancy)

DISTRIBUTION: General Fund, Accountant Investigative Fund

REVENUE:	<u>Licenses</u>	<u>Investigative Fund</u>
FY 2012	\$819, 085	\$292,810
FY 2013	\$ 287,790	\$ 79,250
FY 2014	\$ 71,645	\$ 6,670
FY 2015	\$ 756,582	\$286,489
FY 2016	\$ 368,381	\$ 65,620

DISTRIBUTION: General Fund, Accountant Investigative Fund

ACUPUNCTURISTS

IC 25-2.5 ACCT. NO. 12340-426020
844 IAC 13-2-4, 6

REVENUE BASE: Licensing fees for acupuncturists and professional acupuncturists. Licensed professional acupuncturists are primarily licensed as chiropractors, dentists, or podiatrists and have at least 200 approved acupuncture hours.

RATE:	Initial application/Affiliated Professional	\$150
	Renewal (biennial)	\$100
	Professional License Renewal (biennial)*	\$100
	ADS Cert./Renewal/Acupuncture Detox. Specialist (biennial)	\$10/\$20/\$20
	Late renewal (up to 3 years)**	\$150
	Reinstatement (after 3 years)***	\$250
	Verification/Duplicate	\$10

*Plus renewal fee
**Renewal fee plus \$50 late penalty fee
***Renewal fee plus initial application fee

ADMINISTRATION: Professional Licensing Agency
(Indiana Acupuncture Advisory Committee)

REVENUE:	FY 2012	\$11,460
	FY 2013	\$16,030
	FY 2014	\$12,310
	FY 2015	\$17,230
	FY 2016	\$16,610

DISTRIBUTION: General Fund

ARCHITECTS & LANDSCAPE ARCHITECTS

IC 25-4 ACCT. NO. 12210-426040; 426045
804 IAC 1.1-3-1.1 18010-426048

REVENUE BASE: Licensing fees for architects and landscape architects.

RATE: Initial application	\$150
Biennial renewal (12/1 of odd-numbered year)	\$100
Late renewal (up to 3 years)*	\$170
Reinstatement after 3 or more years**	\$340
Reciprocity w/ NCARB or CLARB record	\$200
Reciprocity w/o NCARB or CLARB record	\$500
Proctoring fee	\$75
Duplicate wall certificate	\$10
Investigation fund fee	\$20

*Includes investigation fee

**Renewal fee plus initial application fee, twice investigation fee, and \$50 late renewal fee

ADMINISTRATION: Professional Licensing Agency
(Board of Registration for Architects & Landscape Architects)

REVENUE:	<u>Licenses</u>	<u>Investigative Fund</u>
FY 2012	\$394,810	N/A
FY 2013	\$ 57,880	\$ 2,540
FY 2014	\$410,464	\$73,540
FY 2015	\$ 52,580	\$ 5,300
FY 2016	\$422,765	\$76,160

DISTRIBUTION: General Fund

ATHLETIC TRAINERS

IC 25-5.1

ACCT. NO. 12220-426050

898 IAC 1-3-1

REVENUE BASE: Licensing fees for athletic trainers.

RATE:	Initial application	\$ 55
	Biennial renewal	\$ 50
	Late renewal (up to 3 years)*	\$100
	Reinstatement (after 3 years)**	\$105
	Temporary permit	\$ 25
	Verification/duplicate	\$ 10 each

*Includes \$50 late renewal

**Renewal fee plus initial application fee

ADMINISTRATION: Professional Licensing Agency
(Indiana Athletic Trainers Board)

REVENUE:	FY 2012	\$10,075
	FY 2013	\$65,189
	FY 2014	\$12,005
	FY 2015	\$74,756
	FY 2016	\$13,645

DISTRIBUTION: General Fund

AUCTIONEERS

IC 25-6.1
812 IAC 1-1-35

ACCT. NO. 12380-426060

REVENUE BASE: The revenue base consists of initial/renewal license fees. In addition, a surcharge is included in the license fee as self-insurance. If the Auctioneers Recovery Fund goes below \$360,000, an additional surcharge is assessed based on statutory formula to maintain the fund at approximately \$400,000.

RATE:	Initial application/renewal (quadrennial)--	
	Auctioneer, auction house & company	\$70
	Reciprocal license	\$70
	Application for temporary permit	\$25
	Examination/re-examination as auctioneer	\$35
	Certificate of license/ restoration/duplicate license and pocket card	\$5
	Late renewal (up to 4 years)*	\$120
	Reinstatement (after 4 years)**	\$140

*Renewal fee plus \$50 late penalty fee

**Renewal fee plus Initial application fee

ADMINISTRATION: Professional Licensing Agency
(Auctioneers Commission)

REVENUE:	FY 2012	\$251,160
	FY 2013	\$36,907
	FY 2014	\$21,490
	FY 2015	\$25,455
	FY 2016	\$217,985

DISTRIBUTION: General Fund

BARBERS

IC 25-8
820 IAC 8-5

ACCT. NO. 12370-426070; 426071

REVENUE BASE: Licensing fees for barbers, barber shops, barber schools, and instructors.

RATE:	Initial application/renewal:	
	School (2 years)	\$300
	Barber license	\$40
	Instructor license	\$40
	Duplicate pocket license/Wall certificate	\$10
	Individual license late renewal (up to 3 yrs)*	\$90
	Individual license reinstatement (after 3 years)**	\$80
	Temporary work permit	\$10
	Provisional license (not to exceed 2 yrs)^	--

*Renewal fee plus \$50 late penalty

**Renewal fee plus initial application fee

^Authorized but not yet established by Board

ADMINISTRATION: Professional Licensing Agency
(State Board of Cosmetology and Barber Examiners)

NOTE: Barbers were placed with cosmetologists and renamed the State Board of Cosmetology and Barber Examiners under P.L. 84-2010.

As of 7/1/2013, barber shop licensing fees are no longer deposited into Account. 12370. The fees for barber shops are now included under Beauty Culture Salons and deposited in Acct. 12390.

REVENUE:	FY 2012	\$60,087
	FY 2013	\$70,887
	FY 2014	\$74,104
	FY 2015	\$46,241
	FY 2016	\$48,485

DISTRIBUTION: General Fund

BEAUTY CULTURE

IC 25-8 ACCT. NO. 12390-426100; 426110
820 IAC 7-1-1, 3

REVENUE BASE: Licensing fees for beauty culture schools; beauty culture, esthetic, electrolysis and manicurist salons; beauty culture, esthetic, and electrolysis instructors; and master cosmetologists, cosmetologists, estheticians, electrologists, and manicurists.

RATE: Initial application/renewal for individual (by exam) or salon	\$40
Issuance/renewal for school (pre-licensing)	\$400
Individual license late renewal (up to 3 years)*	\$90
Individual license reinstatement (after 3 years)**	\$80
Duplicate pocket card	\$10
Limited temp permit	\$50
License for tanning facility (new facility/renewal)	\$200
Provisional license (not to exceed 2 years)	^

*Renewal fee plus \$50 late penalty

**Renewal fee plus initial application fee

^Authorized but not yet established by Board

ADMINISTRATION: Professional Licensing Agency
(Board of Cosmetology and Barber Examiners)

NOTE: Cosmetologists were combined with barbers and renamed the State Board of Cosmetology and Barber Examiners under P.L. 84-2010. P.L. 170-2013 established the Cosmetology and Barber Examiners Compliance Fund. As of June 30, 2014, the accounts for the compliance fund have been established, although compliance fee revenue has not yet been deposited. Revenue in the Compliance Fund will not revert to the General Fund at the end of a state fiscal year, but will be retained for the funding of investigations by the Board of alleged violations.

Under P.L. 158-2016, a cosmetology license may be granted to an applicant aged 17 if certain other conditions have been met.

REVENUE:	FY 2012	\$972,958
	FY 2013	\$846,746
	FY 2014	\$977,021
	FY 2015	\$967,713
	FY 2016	\$993,541

DISTRIBUTION: General Fund

CHIROPRACTORS

IC 25-10

ACCT. NO. 12340-426090

846 IAC 1-4-7

REVENUE BASE: Licensing fees for chiropractors.

RATE:	Initial application/endorsement/renewal (biennial)	\$100
	Late renewal (up to 3 yrs)*	\$150
	Reinstatement (after 3 years)**	\$115
	Temporary permit	\$50
	Verification/duplicate	\$10 ea

*Renewal fee plus \$50 late fee

**Renewal fee plus \$15

ADMINISTRATION: Professional Licensing Agency
(Board of Chiropractic Examiners)

REVENUE:	FY 2012	\$102,765
	FY 2013	\$42,387
	FY 2014	\$96,785
	FY 2015	\$52,950
	FY 2016	\$115,110

DISTRIBUTION: General Fund

DENTISTS

IC 25-14

ACCT. NO. 12230-426210;

828 IAC 0.5-2

30810-451150

REVENUE BASE: Licensing fees for dentists, dentist interns, and dental professional corporations.

RATE:	Initial application/endorsement/reinstatement/instructor	\$250
	Biennial renewal	\$100
	Late renewal (up to 3 years)*	\$150
	Reinstatement (after 3 years)**	\$350
	Intern permit application	\$100
	Intern permit renewal (annual)	\$50
	Corporation application	\$25
	Corporation renewal (biennial)	\$20
	Verification/duplicate	\$10
	Instructor renewal (annual, expires 3/1)	\$50
	Instructor's permits for GADS/LPCS	\$50
	Instructor renewal GADS/LPCS	\$25
	Anesthesia, sedation permit/renewal (biennial)	\$50
	Registration for add'l office to administer anesthesia, sedation	\$25

Mobile dental facilities:	
Application	\$200
Registration renewal	\$100
Continuing education sponsor fee/Study club application/	
Organization/Individual application	\$250
Compliance fee	\$20

*Renewal fee plus \$50 penalty

**Initial application fee plus renewal fee

**ADMINISTRATION: Professional Licensing Agency
(State Board of Dentistry)**

REVENUE:	<u>License Fees</u>	<u>Compliance Fees*</u>
FY 2012	\$458,352	\$ 63,825
FY 2013	\$ 60,318	\$ 72,700
FY 2014	\$467,220	\$208,530
FY 2015	\$ 60,130	\$ 16,950
FY 2016	\$474,056	\$285,440

*Established by P.L. 103-2011 and consists of fines and civil penalties from violations and a compliance fee of \$20 under IC 25-13-1-8, as established by P.L. 264-2013 (SEA 590). Both Dentist and Dental Hygienist totals are included.

DISTRIBUTION: General Fund; Dental Compliance Fund

DENTAL HYGIENISTS

IC 25-13

ACCT. NO. 12230-426120

828 IAC 0.5-2-4

REVENUE BASE: Licensing fees for dental hygienists and dental hygienist interns.

RATE:	Initial application/endorsement/reinstatement	\$100
	Biennial Renewal	\$50
	Late renewal(up to 3 years)*	\$100
	Late renewal/reinstatement (after 3 years)**	\$150
	Intern permit	\$50
	Intern permit renewal	\$25
	Anesthetic permit/renewal	\$25
	Verification/duplicate	\$10
	Compliance fee**	\$20

*Initial application fee plus renewal fee

**Included in dentist revenue totals

**ADMINISTRATION: Professional Licensing Agency
(State Board of Dentistry)**

REVENUE:	FY 2012	\$286,775
	FY 2013	\$37,000
	FY 2014	\$305,995
	FY 2015	\$32,610
	FY 2016	\$327,939

DISTRIBUTION: General Fund

DIETITIANS

IC 25-14.5
830 IAC 1-4-1

ACCT. NO. 11400-426140

REVENUE BASE: Licensing fees for certified dietitians.

RATE:	Initial application/endorsement/renewal (biennial)	\$20
	Late renewal (up to 3 years)*	\$70
	Renewal (after 3 years)**	\$40
	Verification/duplicate	\$10

*Renewal fee plus \$50 penalty

**Initial application plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Indiana Dietitians Certification Board)

REVENUE:	FY 2012	\$2,365
	FY 2013	\$27,460
	FY 2014	\$2,400
	FY 2015	\$28,788
	FY 2016*	\$10,040

*Fees in FY 2016 included approximately \$7,500 in penalties assessed following audit of dietitians.

DISTRIBUTION: General Fund

DIRECT ENTRY MIDWIVES

IC 25-23.4

REVENUE BASE: Certification of persons wishing to practice as a certified direct entry midwife under the credentials of the North American Registry of Midwives. Persons practicing as a certified nurse midwife do not require a direct entry midwife certification to practice.

RATE: To be determined by rule adopted by the Medical Licensing Board.

ADMINISTRATION: Professional Licensing Agency
(Medical Licensing Board)

REVENUE:	FY 2013	\$0
	FY 2014	\$0
	FY 2015	\$0
	FY 2016	\$0

DISTRIBUTION: General Fund

ENGINEERS

IC 25-31
864 IAC 1.1-12-1

ACCT. NO. 12260-426350

REVENUE BASE: Licensing and investigative fund fees paid by professional engineers and engineering interns. Investigative fund fee may not exceed \$20.

RATE: Issuance:		
Engineer 8/1 odd - 7/31 even		\$50
8/1 even – 7/31 odd		\$100
Corporation		\$25
Initial application		\$300
Biennial renewal (prior to July 31 in an even year)		
Engineer		\$100
Reciprocity		\$500
Late renewal (up to 3 years)*		\$150
Late renewal (after 3 years)**		\$400
Duplicate pocket card or certificate		\$10
Investigative fund***		--

*Renewal fee plus \$50 penalty

**Initial application fee plus renewal fee

***Authorized by IC 25-31-1-9, 35, but not yet implemented by rule; may not exceed \$20

ADMINISTRATION: Professional Licensing Agency
(Board of Registration for Professional Engineers)

REVENUE:	FY 2012	\$834,015
	FY 2013	\$1,231,183
	FY 2014	\$798,774
	FY 2015	\$1,315,336
	FY 2016*	\$1,005,205

*Revenues in FY 2016 are higher due to a 30-day earlier renewal window during the FY 2016 renewal period.

DISTRIBUTION: General Fund

FUNERAL AND CEMETERY SERVICES

IC 25-15; 30-2-13-31 ACCT. NO. 12250-426160; 426161;
832 IAC 2-1-2 40310-426162

REVENUE BASE: Licensing fees for funeral homes, directors, director interns, and embalmers. A \$5 portion of each issuance or renewal fee is deposited in the Board's Funeral Service Education Fund.

RATE:	Initial application/renewal (director/home)	\$50
	Intern initial application/renewal	\$25
	Reciprocity (director)	\$50
	Examination (by Board)	\$50
	Application/renewal for courtesy card	\$150
	Late renewal (less than 3 years)*	\$100
	Late renewal/reinstatement (after 3 years)**	\$100
	Annual report/dupl. pocket card/verification	\$10
	Education fund***	\$5
	Cemetery registration fee	\$100

*Renewal fee plus \$50 penalty

**Renewal fee plus initial application fee

---As of December 2014, no longer includes funeral director renewals.

ADMINISTRATION: Professional Licensing Agency
(Board of Funeral and Cemetery Service)

REVENUE:	<u>Funeral Board</u>	<u>Education Fund</u>
FY 2012	\$20,422	\$945
FY 2013	\$155,504	\$12,725
FY 2014	\$35,440	\$930
FY 2015	\$155,065	\$4,645
FY 2016	\$52,065	\$850

DISTRIBUTION: General Fund, Education Fund

GENETIC COUNSELORS

IC 25-17.3

ACCT. NO. 12340-426407

844 IAC 14-3-1; 14-4-2

REVENUE BASE: Licensing fees for genetic counselors (estimates likelihood of the possibility of birth defects of inherited or genetic origin).

RATE:	Initial application for permanent license	\$40
	Application for temporary license	\$10
	Renewal fee (biennial)	\$30
	Late renewal (up to 3 years)*	\$80
	Late renewal (over 3 years)**	\$70

*Renewal fee plus \$50 late penalty

**Renewal fee plus initial application fee

ADMINISTRATION: Professional Licensing Agency
(Medical Licensing Board)

REVENUE:	FY 2012	\$1,700
	FY 2013	\$570
	FY 2014	\$1,780
	FY 2015	\$1,460
	FY 2016	\$4,080

DISTRIBUTION: General Fund

HEALTH FACILITY ADMINISTRATORS

IC 25-19

ACCT. NO. 12200-426170

840 IAC 1-3-2

REVENUE BASE: Licensing fees for health facility administrators.

RATE:	Initial application/endorsement/renewal (biennial)	\$100
	Application to repeat jurisprudence exam	\$100
	Application to repeat national exam	\$50
	Late renewal (up to 3 years)*	\$150
	Late renewal (after 3 years)**	\$200
	Provisional license	\$100
	Temporary permit/preceptor certificate	\$50
	Verification/duplicate	\$10
	Applic. for continuing sponsorship/renewal (annual)	\$100

*Renewal fee plus \$50 late penalty

**Renewal fee plus initial application

ADMINISTRATION: Professional Licensing Agency
(Board of Health Facilities Administrators)

REVENUE:	FY 2012	\$43,253
	FY 2013	\$148,650
	FY 2014	\$43,810
	FY 2015	\$147,181
	FY 2016	\$54,824

DISTRIBUTION: General Fund

HEARING AID DEALERS

IC 25-20
844 IAC 9-1-1

ACCT. NO. 12890-426180

REVENUE BASE: Licensing fees for hearing aid dealers.

RATE:	Initial application	\$60
	Biennial renewal	\$40
	Student hearing aid dealer permit/renewal	\$20
	Verification/duplicate	\$10
	Late renewal (up to 3 years)*	\$90
	Late renewal (after 3 years)**	\$100

*Renewal fee plus \$50 penalty fee

**Renewal fee plus initial application fee

ADMINISTRATION: Professional Licensing Agency
(Committee of Hearing Aid Dealer Examiners)

REVENUE:	FY 2012	\$11,300
	FY 2013	\$8,361
	FY 2014	\$17,914
	FY 2015	\$9,080
	FY 2016	\$17,790

DISTRIBUTION: General Fund

HOME INSPECTORS

IC 25-20.2
878 IAC 1-3-1

ACCT. NO. 11870-426011

REVENUE BASE: Licensing fees for persons that conduct home inspections for compensation.

RATE:	Initial application/renewal	\$50
	Late renewal*	\$100
	Continuing education sponsor application/renewal (biennial)	\$50
	Preliminary course provider application/renewal (biennial)	\$50
	Verification/Duplication/Activating retired license	\$10

*Renewal fee plus \$50 penalty fee

NOTE: As of January 20, 2016, fees were changed by rule.

ADMINISTRATION: Professional Licensing Agency
(Home Inspectors Licensing Board)

REVENUE:	FY 2012	\$244,750
	FY 2013	\$35,250
	FY 2014	\$293,345
	FY 2015	\$62,303
	FY 2016	\$277,812

DISTRIBUTION: General Fund

INTERIOR DESIGNERS

IC 25-20.7

ACCT. NO. 13056-426408

REVENUE BASE: Persons practicing interior design.

RATE:	Initial registration/biennial renewal	\$100
	Restoration	\$100

ADMINISTRATION: Professional Licensing Agency

REVENUE:	FY 2012	\$26,800
	FY 2013	\$8,100
	FY 2014	\$23,500
	FY 2015	\$9,100
	FY 2016	\$25,700

DISTRIBUTION: General Fund

MANUFACTURED HOME INSTALLERS

IC 25-23.7

ACCT. NO. 11880-426220

879 IAC 1-4-1

REVENUE BASE: Licensing fees for persons that install manufactured homes for occupancy as single-family dwellings.

RATE:	Initial application	\$150
	Renewal (quadrennial)	\$50
	Late renewal (up to 3 years)*	\$100
	Late renewal (over 3 years)**	\$200
	Wall certificate/Duplicate/replacement	\$25
	Verification/pocket card	\$10

*Renewal fee plus \$50 late penalty

**Renewal fee plus initial application fee

ADMINISTRATION: Professional Licensing Agency
(Manufactured Home Installers Board)

REVENUE:	FY 2012	\$550
	FY 2013	\$7,400
	FY 2014	\$900
	FY 2015	\$550
	FY 2016	\$1,100

DISTRIBUTION: General Fund

MASSAGE THERAPISTS

IC 25-21.8
847 IAC 2-1-1

ACCT. NO. 13055-426403

REVENUE BASE: Certification fees for persons qualified to practice massage therapy. Certifications expire May 15 of the fourth year after issue.

RATE:	Initial application	\$100
	Renewal (quadrennial)	\$150
	Late renewal (up to 3 years)*	\$200
	Late renewal (over 3 years)**	\$250
	Verification	\$10

*Renewal fee plus \$50 penalty

**Renewal fee plus initial application fee

ADMINISTRATION: Professional Licensing Agency
(Board of Massage Therapy)

REVENUE:	FY 2012	\$40,220
	FY 2013	\$537,750
	FY 2014	\$68,430
	FY 2015	\$48,850
	FY 2016	\$47,000

DISTRIBUTION: General Fund

MEDICAL LICENSING

IC 25-22.5
844 IAC 4-2-2

ACCT. NO. 12340-426230

REVENUE BASE: Licensing fees for medical or osteopathic doctors.

RATE:	Initial application/endorsement	\$250
	Endorsement out-of-state	\$10
	Biennial renewal	\$200
	Late renewal (up to 3 years)*	\$250
	Late renewal (over 3 years)**	\$450
	Temporary medical permit	\$100
	Temporary medical permit renewal	\$50
	Verification/duplicate	\$10

*Renewal fee plus \$50 penalty

**Renewal fee plus initial application fee

ADMINISTRATION: Professional Licensing Agency
(Medical Licensing Board)

REVENUE:	FY 2012	\$1,128,528
	FY 2013*	\$712,381
	FY 2014	\$5,631,396
	FY 2015	\$684,107
	FY 2016	\$1,128,528

*The PLA, under the approval of the Medical Licensing Board, extended the physician license renewal deadline of 6/30/2013 to 10/31/2013.

DISTRIBUTION: General Fund

NURSES

IC 25-23	ACCT. NO. 12280-426240; 426241;
848 IAC 1-1-14; 3-5-1; 5-3-1	17130-426430

REVENUE BASE: Licensing fees for registered nurses, licensed practical nurses, nurse midwives, and advanced practice nurses.

RATE:	RN/LPN initial application/endorsement	\$50
	Biennial renewal*	\$50
	Nurse-midwife limited license:	
	Application/renewal (biennial)	\$50
	APN prescriptive authority application	\$50
	APN biennial renewal	\$10
	Late renewal**	\$100
	CSR	\$60
	Filing/updating multistate licensure privilege form	\$25
	Endorsement out-of-state/temp/dup permit	\$10

*25% goes to the Impaired Nurses Program.

**Renewal fee plus \$50 penalty fee (up to 3 years);
renewal fee plus initial application fee (more than 3 years)

ADMINISTRATION: Professional Licensing Agency
(Indiana State Board of Nursing)

REVENUE:	<u>Nurses Board</u>	<u>Impaired Nurses</u>
FY 2012	\$4,027,237	\$1,332,146
FY 2013	\$1,517,724	\$538,883
FY 2014	\$4,289,449	\$1,442,299
FY 2015	\$1,522,366	\$496,998
FY 2016	\$4,521,001	\$1,466,128

DISTRIBUTION: General Fund

OCCUPATIONAL THERAPISTS

IC 25-23.5	ACCT. NO. 12340-426250; 426251
844 IAC 10-2-2	

REVENUE BASE: Licensing fees for occupational therapists and certification fees for occupational therapy assistants. Exceptions include persons practicing occupational therapy (O.T.) in a supervised course in O.T. sanctioned by the MLB and an occupational therapist assistant acting under supervision of a licensed occupational therapist.

RATE: Initial application (O.T.)	\$100
Biennial renewal	\$100
Late renewal (up to 3 years)*	\$150
Late renewal (over 3 years)**	\$200
Temporary permit	\$50
Verification/duplicate	\$10

*Renewal fee plus \$50 late penalty

**Renewal fee plus initial application fee

ADMINISTRATION: Professional Licensing Agency
(Occupational Therapists Committee)

REVENUE: FY 2012	\$60,580
FY 2013	\$482,290
FY 2014	\$53,545
FY 2015	\$522,793
FY 2016	\$51,790

DISTRIBUTION: General Fund

OPTOMETRISTS

IC 25-24

ACCT. NO. 12320-426260; 426261

852 IAC 1-10-1, 2

REVENUE BASE: Licensing fees for optometrists.

RATE: Initial application/endorsement	\$200
Biennial renewal (April 1 of even years)	\$100
Inactive license renewal (biennial)	\$50
IU support fee	\$34
Late renewal (up to 3 years)*	\$150
Late renewal (over 3 years)**	\$300
Reinstatement of inactive license	\$50
Verification/duplicate	\$10
Legend drug certificate issuance/renewal	\$20

*Renewal fee plus \$50 late penalty

**Renewal fee plus initial application fee

ADMINISTRATION: Professional Licensing Agency
(Indiana Optometry Board)

REVENUE: FY 2012	\$186,987
FY 2013	\$21,430
FY 2014	\$187,654
FY 2015	\$17,436
FY 2016	\$193,895

DISTRIBUTION: General Fund

PHARMACISTS

IC 25-26; 35-48
856 IAC 1-27-1; 1-39-7;
2-3-9; 3-2-2

ACCT. NO. 12300-426270;
426280; 426290; 426420;
17350-426440

REVENUE BASE: Licensing fees for pharmacists, pharmacist interns/externs, and pharmacies.

RATE: Pharmacists

Initial application	\$100
License by reciprocity	\$100
Renewal (biennial)*	\$160
Jurisprudence/practical re-examination	\$25
Intern, extern initial permit/renewal	\$10
Wall certificate	\$10
Pharm. tech. application/biennial renewal	\$25
Late renewal (up to three years)**	\$210
Late renewal (after 3 years)***	\$260
Cert. of qualifications, grades, or registration to another state	\$10
Compilation of pharmacy laws	<u>\$10</u>

Pharmacies

Initial application	\$100
Pharmacy renewal (biennial)	\$200
Change of ownership/Location/Remodel	\$50
Initial store permit (out-of-state)	\$100

Controlled Substance Registration

Practitioner application/renewal	\$60
Distributor application/renewal	\$100
Manufacturer application/renewal	\$100
Dispense, research, instructional, chemical analysis	\$100

Wholesale Legend Drug Distributors

License/renewal (biennial)	\$100
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Home Medical Equipment

Initial application	\$150
Renewal (biennial)	\$200

*Includes an annual \$5 fee for the Impaired Pharmacist Fund.

**Renewal fee plus \$50 penalty

***Renewal fee plus initial application fee

ADMINISTRATION: Professional Licensing Agency
(Indiana Board of Pharmacy)

REVENUE:	<u>Pharmacy Board</u>	<u>Impaired Pharmacists</u>
FY 2012	\$2,900,026	\$223,002
FY 2013	\$ 690,018	\$ 28,083
FY 2014	\$2,230,622	\$228,736
FY 2015	\$ 613,825	\$ 37,632
FY 2016	\$2,509,519	\$259,507

DISTRIBUTION: General Fund

PHYSICAL THERAPISTS

IC 25-27
844 IAC 6-2-2

ACCT. NO. 12340-426300; 426310

REVENUE BASE: Licensing fees for physical therapists and physical therapist's assistants.

RATE:	Initial application/Biennial renewal	\$100
	Late renewal (up to 3 years)*	\$150
	Late renewal (over 3 years)**	\$200
	Application to repeat national exam	\$50
	Temporary permit	\$50
	Verification/duplicate	\$10

*Renewal fee plus \$50 penalty

**Initial application fee plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Indiana Physical Therapy Committee)

REVENUE:	FY 2012	\$752,025
	FY 2013	\$228,190
	FY 2014	\$649,605
	FY 2015	\$292,040
	FY 2016	\$818,920

DISTRIBUTION: General Fund

PHYSICIAN ASSISTANTS

IC 25-27.5
844 IAC 2.2-2-8

ACCT. NO. 12270-426211

REVENUE BASE: Licensing fees for physician assistants.

RATE:	Initial application	\$100
	Biennial renewal	\$50
	Supervising physician renewal/change	\$50
	Temporary permit	\$50
	Verification/duplicate	\$10
	Late renewal (up to 3 years)*	\$100
	Late renewal (after 3 years)**	\$150

*Renewal fee plus \$50 penalty

**Initial application fee plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Physician Assistants Committee)

REVENUE:	FY 2012	\$68,975
	FY 2013	\$38,745
	FY 2014	\$80,416
	FY 2015	\$49,580
	FY 2016	\$103,254

DISTRIBUTION: General Fund

PLUMBERS

IC 25-28.5

860 IAC 1-1-2.1, 1-1-8, 2-1-6

ACCT. NO. 12360-426320;

32410-426321

REVENUE BASE: Persons engaged in the business of plumbing.

RATE: Initial application:

Journeyman (even/odd year)*	\$30/15
Contractor (even/odd year)*	\$100/50
Corporation (even/odd year)*	\$100/50
Temporary contractor (6 months)*	\$25
Apprentice registration	\$10
Biennial renewal:	
Journeyman***	\$30/\$100
Contractor***	\$100/\$200
Corporation***	\$100/\$200
Apprentice	\$10
Examination:	
Contractor	\$50
Journeyman	\$30
Late renewal penalty (up to 3 years)**	\$50
Late renewal (after 3 years)	Initial plus renewal fees

*plus Recovery Fund surcharge

**plus renewal fee

***If renewal is received after March 1 of the next even-numbered year following expiration and not later than December 31 of the next odd-numbered year following expiration, applicants are charged these reinstatement fees in addition to applicable renewal fees.

If the Plumbing Recovery Fund (PRF) goes below \$330,000, a surcharge is paid to maintain the fund at approximately \$400,000. If the PRF exceeds \$550,000 at the end of a state fiscal year, the amount in excess of \$550,000 reverts to the state General Fund.

ADMINISTRATION: Professional Licensing Agency
(Plumbing Commission)

REVENUE:	FY 2012	\$581,581
	FY 2013	\$57,885
	FY 2014	\$563,351
	FY 2015	\$50,680
	FY 2016	\$556,329

DISTRIBUTION: General Fund, Plumbing Recovery Fund

PODIATRISTS

IC 25-29

845 IAC 1-6-9

ACCT. NO. 12340-426330

REVENUE BASE: Licensing fees for podiatrists.

RATE:	Initial application/endorsement	\$150
	Renewal (biennial)	\$100
	Late renewal penalty (up to 3 years)*	\$150
	Late renewal (after 3 years)**	\$250
	Corporation application	\$25
	Corporation renewal	\$20
	Temporary permit/limited license	\$50
	Verification/duplicate	\$10

*Renewal fee plus \$50 late penalty fee

**Initial application plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Board of Podiatric Medicine)

REVENUE:	FY 2012	\$10,585
	FY 2013	\$41,010
	FY 2014	\$12,202
	FY 2015	\$44,520
	FY 2016	\$13,952

DISTRIBUTION: General Fund

PRIVATE INVESTIGATORS

IC 25-30 ACCT. NO. 16410-426340; 426341
874 IAC 2-1-1

REVENUE BASE: Licensing fees paid by private investigator and security guard firms.

RATE:	Initial application/renewal (years 1-3 of 4-year cycle)	\$300
	Issuance (in year 4 of 4-year cycle)	\$150
	Employee identification card	\$5-10
	Late renewal (up to 3 years)	\$350
	Late renewal (after 3 years)	\$600

ADMINISTRATION: Professional Licensing Agency
(Private Investigator and Security Guard Licensing Board)

REVENUE:	FY 2012	\$238,665
	FY 2013	\$38,150
	FY 2014	\$28,970
	FY 2015	\$22,400
	FY 2016	\$235,310

DISTRIBUTION: General Fund

PSYCHOLOGISTS

IC 25-33 ACCT. NO. 12350-426360
868 IAC 1.1-12-1.5

REVENUE BASE: Licensing fees for psychologists and professional psychology corporations.

RATE: Certificate to Practice Psychology

Initial application for license	\$100
Biennial renewal/limited license renewal	\$100
Late renewal (up to 3 years)*	\$150
Late renewal (after 3 years)**	\$200
Application to repeat jurisprudence exam	\$75
Application to repeat national exam	\$50
Temporary permit to practice	\$50
Endorsement as health service provider in psychology	\$100
Corporation application	\$25
Corporation renewal (biennial)	\$20
Verification/duplicate	\$10

Additional Exam Time for ESL

Double time	\$100
Time and one-half	\$75
Extra one-half hour	\$50

*Renewal fee plus \$50 late penalty

**Initial application plus renewal fee

**ADMINISTRATION: Professional Licensing Agency
(State Psychologists Board)**

REVENUE: FY 2012	\$55,651
FY 2013	\$163,770
FY 2014	\$56,100
FY 2015	\$159,060
FY 2016	\$73,675

DISTRIBUTION: General Fund

REAL ESTATE APPRAISERS

IC 25-34.1	ACCT. NO. 16510-426030;
876 IAC 3-2-7	47350-426032; 451140
877 IAC 1-1-1	

REVENUE BASE: Licensing and certification fees for real estate, trainee, residential, and general appraisers. Licensees are not subject to the Real Estate Recovery Fund surcharge imposed by the Real Estate Commission on sales persons, brokers, or corporations.

RATE: Examination/Reciprocity:	
Initial application	\$100
Issuance: odd/even**	\$150/190
Trainee***	\$110
Renewal**	\$190
Trainee upgrade	\$25
Temporary permit (1 year)	\$150
Verification/duplicate	\$10
Regis./renewal/appraisal management companies	\$500
Late renewal penalty (up to 3 years)*	\$50
Late renewal (after 3 years)	Initial issuance plus renewal fee

*plus renewal fee

**Includes federal registration and state investigative fund fees.

***Includes \$10 state investigative fund fee.

**ADMINISTRATION: Professional Licensing Agency,
(Real Estate Appraisers Licensure and Certification Board)**

REVENUE:	License Fees	Investigative Fund	Management Companies
FY 2012	\$241,543	\$47,352	\$ 19,000
FY 2013	\$140,708	\$83,572	\$ 36,000
FY 2014	\$239,776	\$151,620	\$ 13,000
FY 2015	\$150,211	\$61,803	\$ 32,500
FY 2016	\$255,845	\$25,114	\$ 14,500

**DISTRIBUTION: General Fund; Real Estate Investigative Fund;
Attorney General**

REALTORS

IC 25-34.1

ACCT. NO. 12430-426370; 426371

876 IAC 5-3-1

REVENUE BASE: Licensing fee paid by realtors.

RATE: Initial Application/Renewal (broker license) (3 years)	\$50
Reassignment of license/Activation of inactive license	\$10
Initial application Continuing Education Sponser	\$50
Initial application/Renewal for continuing education course instructor permit	\$10
Initial application/Renewal for real estate (prelicensing) school permit	\$50
Application/Renewal for prelicensing course instructor permit	\$10
Investigative fund	\$10
Late renewal	\$100

If the Real Estate Recovery Fund goes below \$450,000, an additional surcharge is paid to maintain the fund at approximately \$600,000. (IC 25-34.1-7-2)

NOTE: New rates effective July 1, 2014. Real estate sales person licenses are no longer issued. Renewal period for broker license is now 3 years instead of 2.

ADMINISTRATION: Professional Licensing Agency (Real Estate Commission)

REVENUE:	FY 2012	\$736,826
	FY 2013	\$541,514
	FY 2014	\$1,343,751
	FY 2015	\$632,431
	FY 2016	\$146,154

DISTRIBUTION: General Fund

RESPIRATORY CARE PRACTITIONERS

IC 25-34.5
844 IAC 11-2-1.1

ACCT. NO. 12340-426380

REVENUE BASE: Licensing fees for respiratory care practitioners.

RATE:	Initial application/endorsement/Credentials	\$50
	Biennial renewal	\$50
	Late renewal	\$100
	Student/Temporary permit	\$25
	Temporary permit renewal	\$10
	Verification/duplicate	\$10

ADMINISTRATION: Professional Licensing Agency
(Respiratory Care Committee)

REVENUE:	FY 2012	\$23,205
	FY 2013	\$253,390
	FY 2014	\$18,335
	FY 2015	\$249,810
	FY 2016	\$21,175

DISTRIBUTION: General Fund

SOCIAL WORKERS, ADDICTION AND CLINICAL ADDICTION COUNSELORS, MARRIAGE AND FAMILY THERAPISTS, MENTAL HEALTH COUNSELORS

IC 25-23.6
839 IAC 1-2-5

ACCT. NO. 12440-426400; 426401;
426402; 426405; 426406

REVENUE BASE: Licensing fees for social workers, clinical social workers, marriage and family therapists, mental health counselors, and beginning July 1, 2009, addiction and clinical addiction counselors.

RATE:	Initial application/renewal (biennial)	\$50
	Late renewal	\$100
	Temporary permit	\$25
	Continuing educ. sponsor/renewal (biennial)	\$50
	Verification/duplicate	\$10

ADMINISTRATION: Professional Licensing Agency
(Behavioral Health and Human Services Licensing Board)

REVENUE:	FY 2012	\$620,225
	FY 2013	\$92,205
	FY 2014	\$644,980
	FY 2015	\$95,416
	FY 2016	\$709,274

DISTRIBUTION: General Fund

SPEECH-LANGUAGE PATHOLOGISTS AND AUDIOLOGISTS

IC 25-35.6

ACCT. NO. 12870-426390; 426460

880 IAC 1-1-5

REVENUE BASE: Licensing fees for speech-language pathologists and audiologists and speech-language pathology aides.

RATE: Speech-Language Pathologists and Audiologists

Initial application/issuance	\$150
Biennial renewal (Dec. 31 each odd year)	\$100
Late renewal (up to 3 years)*	\$150
Late renewal (after 3 years)*	\$250

Speech Language Pathology Aides

Initial application/issuance	\$50
Renewal (annually Dec. 31)	\$25
Supervised experience year	\$50
Verification/duplicate	\$10

*Renewal fee plus \$50 late penalty

**Renewal fee plus initial application fee

ADMINISTRATION: Professional Licensing Agency
(Speech-Language Pathology and Audiology Board)

REVENUE:	FY 2012	\$332,300
	FY 2013	\$53,975
	FY 2014	\$358,940
	FY 2015	\$63,720
	FY 2016	\$385,330

DISTRIBUTION: General Fund

SURVEYORS

IC 25-21.5

ACCT. NO. 10860-426200

865 IAC 1-11-1

REVENUE BASE: Registration and investigative fund fees for land surveyors.
Investigative fee may not exceed \$20.

RATE: Initial (8/1/even-7/31/odd) & renewal (biennial)*	\$100
Initial (8/1/odd-7/31/even)	\$50
Issue for professional corporation	\$25
Renewal for professional corporation	\$20
Late renewal (up to 3 years)**	\$150
Late renewal (after 3 years)***	\$200
Review examination application	
surveyor in training	\$100
Review examination application	\$300
Proctoring fee	\$100
Certificate by reciprocity	\$500
Duplicate pocket card	\$10
Duplicate certificate	\$25
Investigative fund^	--

*plus \$2 for each hour of continuing education

**Renewal fee plus \$50 penalty

***Renewal fee plus initial fees

^Authorized, but not yet established. (See Engineers.) May not exceed \$20.

ADMINISTRATION: Professional Licensing Agency
(Board of Registration for Professional Surveyors)

REVENUE:	FY 2012	\$48,300
	FY 2013	\$66,350
	FY 2014	\$40,557
	FY 2015	\$70,511
	FY 2016	\$52,610

DISTRIBUTION: General Fund

VETERINARY MEDICAL EXAMINERS

IC 25-38.1

ACCT. NO. 12670-426410; 426411

888 IAC 1.1-3-2; 1.1-3-3

REVENUE BASE: Licensing fees for veterinarians and registered veterinary technicians.

RATE:	<u>Veterinarians</u>	
	Application/endorsement	\$150
	Application for NAVLE exam	\$150
	Biennial renewal (Oct. 15 odd years)	\$100
	Corporation application	\$25

	<u>Registered Veterinary Technicians</u>	
	Application	\$30
	Application for national exam	\$45 + cost of VTE payable to testing service
	Biennial renewal	\$15
	Verification/duplicate	\$10
	Late renewal penalty (up to 3 years)*	\$50

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Board of Veterinary Medical Examiners)

REVENUE:	FY 2012	\$281,687
	FY 2013	\$38,150
	FY 2014	\$282,489
	FY 2015	\$31,685
	FY 2016	\$296,021

DISTRIBUTION: General Fund

BOARD FOR PROPRIETARY EDUCATION

ACCREDITATION FEES

IC 21-18.5-6

ACCT. NO. 55510-423310 to 423325

REVENUE BASE: Fees related to accreditation as a postsecondary proprietary educational institution are as follows.

	Fee Schedule	Fee
Application for Accreditation	In-State Schools (Indiana-based)	\$1,000
	Out-of-State Schools	2,000
Accreditation Renewal	In-State Schools	500
	Out-of-State Schools	500
Application for Degree Approval	In-State Schools	
	Per degree, per campus	300
	Out-of-State Schools	
	Per degree, per campus	500
Degree Renewal	In-State Schools	
	Per degree, per campus	100
	Out-of-State Schools	
	Per degree, per campus	100
Agent application		80
Agent Renewal		50
Certificate Fee		50

ADMINISTRATION: Board for Proprietary Education

REVENUE:	FY 2012	\$174,650
	FY 2013	\$141,968
	FY 2014	\$315,211
	FY 2015	\$321,780
	FY 2016	\$202,600

DISTRIBUTION: General Fund

DEPARTMENT OF STATE REVENUE

AIRCRAFT REGISTRATION

IC 6-6-6.5-3

ACCT. NO. 12060-427410

REVENUE BASE: All aircraft are required to be registered with the Department of State Revenue. The registration and/or transfer fee is \$10 annually. Duplicate registrations are issued for a \$10 fee. A late fee of \$20 or 20% of the excise tax, whichever is greater, is charged on all late registrations.

ADMINISTRATION: Department of State Revenue

REVENUE: Included with Aircraft Dealers

DISTRIBUTION: General Fund

AIRCRAFT DEALER

IC 6-6-6.5-10.1

ACCT. NO. 12060-427410

REVENUE BASE: All aircraft dealers are required to be registered with the Department of State Revenue. The fee is \$25 annually.

ADMINISTRATION: Department of State Revenue

REVENUE:*	FY 2012	\$76,975
	FY 2013	\$73,425
	FY 2014	\$79,178
	FY 2015	\$87,724
	FY 2016**	\$22,849

*Annual revenue amount includes both aircraft dealer and registration fees and aircraft registration fees.

**Reflects change in registration fee payment due date. In addition, FY 2016 revenue does not include \$557 received from the 2015 tax amnesty program (Fund 100-19600).

DISTRIBUTION: General Fund

EMPLOYMENT AGENCY LICENSE FEE

IC 25-16

ACCT. NO. 10850-427469

REVENUE BASE: Operators of employment agencies in Indiana.

RATE: \$150 annually

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2012	\$28,050
	FY 2013	\$33,750
	FY 2014	\$30,750
	FY 2015	\$27,600
	FY 2016	\$23,850

DISTRIBUTION: General Fund

INTERNATIONAL REGISTRATION PLAN (IRP)

IC 9-28-4

ACCT. NO. 30124-427420

REVENUE BASE: Under IRP, carriers pay registration fees through their base jurisdiction (home state) to jurisdictions in which they travel according to the percent of fleet miles traveled and the fee schedule operative in each jurisdiction.

ADMINISTRATION: Department of State Revenue pursuant to the "one-stop shopping" provisions in IC 6-8.1-4-4.

REVENUE:	FY 2012	\$91,289,441
	FY 2013	\$93,387,877
	FY 2014	\$96,099,933
	FY 2015	\$103,792,935
	FY 2016*	\$104,384,237

FY 2016 revenue does not include \$28,212 received from the 2015 tax amnesty program (Fund 100-19600).

DISTRIBUTION: Motor Vehicle Highway Account

MOTOR CARRIER FEES

IC 8-2.1-22

ACCT. NO. 32810-427448

REVENUE BASE: A certificate or permit is required to transport passengers or property for compensation. Annual vehicle registration fees range between no charge and a \$10 maximum depending upon the state in which the vehicle has the base plate. For information on fuel taxes paid by motor carriers, please see Motor Carrier Fuel Tax section.

RATE:

Emergency Temporary Application	\$100
Permanent Application	\$100
Temporary Application	\$100
Reinstatement of common or contract intrastate authority	\$50
Interstate commerce certificate or authority not requiring a hearing	\$25
Name change*	\$25
Publication or republication fee when public hearing is required	\$80
Petition to alter or change a common carrier certificate or contract*	\$50
Public hearing for abandonment of service*	\$50
Permission to deviate from tariff publishing regulations*	\$15
Petition for rehearing of an application for a common carrier certificate*	\$25
Broker's license	\$100

*Denotes a rate that is currently in statute, but, as reported by the Department of Revenue, is not currently collected.

ADMINISTRATION: Department of State Revenue, Special Tax Division

REVENUE:	FY 2012	\$2,485,520
	FY 2013	\$2,467,490
	FY 2014	\$2,476,286
	FY 2015	\$2,559,950
	FY 2016*	\$2,442,497

FY 2016 revenue does not include \$12,778 received from the 2015 tax amnesty program (Fund 100-19600)

DISTRIBUTION: Motor Carrier Regulation Fund

SECRETARY OF STATE

ADMINISTRATION

IC 33-42; 25-11
9-30-2-8

ACCT. NO. 10380-427510;
427520; 427530; 427581

RATE: Motor Clubs - Any motor club which guarantees to pay fines and costs for traffic violations must file a bond and pay an annual fee of \$50 to the Secretary of State.

Notary Public Commissions - A notary commission is a \$5 statutory fee plus a \$5 enhanced access fee for a total fee of \$10. A \$10 fee is charged for each duplicate commission.

Collection Agencies - A \$100 license fee is collected for a collection agency. There is also a fee of \$30 for each branch. Licenses and application fees must be received biennially before December 15.

Process Serving Fees - Fee of \$10 is collected each time a process is served on the Secretary of State. Fee may be recovered by the prevailing party in the proceeding.

Precious Metal Dealers: A precious metal dealer must pay an annual \$100 fee to register with the Secretary of State. The fee is deposited in the Electronic Enhanced Access Fee.

ADMINISTRATION: Secretary of State

REVENUE:	<u>General Fund</u>	<u>EEAF</u>
FY 2012	\$126,272	--
FY 2013	\$119,112	--
FY 2014	\$160,825	\$46,842
FY 2015	\$174,766	\$70,735
FY 2016	\$199,505	\$88,435

DISTRIBUTION: General Fund. Electronic & Enhanced Access Fund

CORPORATIONS

IC 15-12-1; 23-1-18; 23-4-1;
23-16-12; 23-17-29; 23-18-12

ACCT. NO. 10380-427540;
427582; 427590

REVENUE BASE AND RATES:	<u>Fee</u>
Agricultural Cooperatives	
To file articles of incorporation	\$5
Any other certificate	\$5
Filing biennial report	\$2
Filing designation of or change of resident agent	
resident agent for any association	\$1
Registration of nonprofit cooperative formed outside Indiana	\$10

Business Corporation Filing Fees

The Secretary of State shall collect the following fees when documents are delivered to the Secretary of State for filing.

<u>Document</u>	<u>Electronic Filing Fee</u>	<u>Fee*</u>
(1) Articles of incorporation*	\$75	\$100
(2) Application for use of indistinguishable name	\$10	\$20
(3) Application for reserved name	\$10	
(4) Application for renewal of reserved name	\$10	
(5) Notice of transfer of reserved name	\$10	
(6) Corporation's statement of change of registered ofc or both	No fee	No fee
(7) Agent's statement of change of registered office for each affected corporation	No fee	No fee
(8) Agent's statement of resignation	No fee	No fee
(9) Amendment of articles of incorporation	\$20	\$30
(10) Restatement of articles of incorporation with amendments of articles	\$20	\$30
(11) Articles of merger or share exchange	\$75	\$90
(12) Articles of dissolution	\$20	\$30
(13) Articles of revocation of dissolution	\$20	\$30
(14) Certificate of administrative dissolution	No fee	No fee
(15) Applic. for reinstatement following admin. dissolution	\$20	\$30
(16) Certificate of reinstatement	No fee	No fee
(17) Certificate of judicial dissolution	No fee	No fee
(18) Application for certificate of authority (Foreign corps)	\$75	\$125
(19) Application for amended certificate of authority	\$20	\$30
(20) Application for certificate of withdrawal	\$20	\$30
(21) Certificate of revocation of authority to transact bus.	No fee	No fee
(22) Biennial report	\$20	\$50
(23) Articles of correction	\$20	\$30
(24) Application for certificate of existence or authorization	\$15	\$30
(25) Any other document required or permitted to be filed by this article	\$20	\$30

*Filing fee other than electronic filing.

Domestic and Foreign Business Trusts

Articles of incorporation have an original filing fee of \$20.

Amendment of trust instruments have a filing fee of \$13.

Limited Partnership and Limited Liability Company Filing Fees

The Secretary of State shall collect the following fees when the documents described in this section are delivered by a domestic or foreign limited partnership or limited liability company to the Secretary of State for filing.

<u>Limited Liability Company Document</u>	<u>Electronic Filing Fee</u>	<u>Fee*</u>
(1) Limited liability company articles of organization/ certificate of limited partnership	\$75	\$100
(2) Master limited liability company articles of organization	\$225	\$250
(3) Application for use of indistinguishable name	\$10	\$20
(4) Application for reservation of name	\$10	
(5) Application for renewal of reserved name	\$10	
(6) Notice of transfer or cancellation of reservation	\$10	
(7) Cert. of change of registered agent's bus. address	No fee	No fee
(8) Certificate of resignation of agent	No fee	No fee

(9) Articles of amendment	\$20	\$30
(10) Certificate of cancellation	\$75	\$90
(11) Restatement of articles of organization/restated certificate of limited partnership or registration	\$20	\$30
(12) Restated certificate of limited partnership or registration with amendments	\$20	\$30
(13) Articles of dissolution	\$20	\$30
(14) Application for certificate of authority/application of registration	\$75	\$125
(15) Application for certificate of authority series	\$225	\$250
(16) Application for amended certificate of authority	\$20	\$30
(17) Certification of change of application	\$20	\$30
(18) Certificate of cancellation of registration	\$20	\$30
(19) Application for certificate of withdrawal	\$20	\$30
(20) Application for reinstatement following administrative dissolution	\$20	\$30
(21) Articles of correction	\$20	\$30
(22) Certificate of change of registered agent	No fee	No fee
(23) Application for certificate of existence or authorization	\$15	\$15
(24) Biennial report	\$20	\$50
(25) Articles of merger involving a domestic limited liability company	\$75	\$90
(26) Articles of designation	\$20	\$30
(27) Any other document required or permitted to be filed under this article	\$20	\$30

*Filing fee other than electronic filing.

Not-For-Profit Corporation Filing Fees

The Secretary of State shall collect the following fees when the documents described in this subsection are delivered to the Secretary of State for filing.

Document	Electronic Filing Fee	Fee*
(1) Articles of incorporation	\$20	\$50
(2) Application for use of indistinguishable name	\$10	\$20
(3) Application for reserved name	\$10	
(4) Notice of transfer of reserved name	\$10	
(5) Application for renewal of reservation	\$10	
(6) Corporation's statement of change of registered agent or registered office or both	No fee	No fee
(7) Agent's statement of change of registered office for each affected corporation	No fee	No fee
(8) Agent's statement of resignation	No fee	No fee
(9) Amendment of articles of incorporation	\$20	\$30
(10) Restatement of articles of incorporation with amendments	\$20	\$30
(11) Articles of merger	\$20	\$30
(12) Articles of dissolution	\$20	\$30
(13) Articles of revocation of dissolution	\$20	\$30
(14) Certificate of administrative dissolution	No fee	No fee
(15) Application for reinstatement following administrative dissolution	\$20	\$30
(16) Certificate of reinstatement	No fee	No fee
(17) Certificate of judicial dissolution	No fee	No fee
(18) Application for certificate of authority	\$20	\$75
(19) Application for amended certificate of authority	\$20	\$30
(20) Application for certificate of withdrawal	\$20	\$30

(21) Cert. of revocation of authority to transact business	No fee	No fee
(22) Biennial report	\$10	\$20
(23) Certificate of existence	\$15	\$30
(24) Any other document required or permitted to be filed by this article	\$20	\$30

*Filing fee other than electronic filing

Trademark Registration

Any person adopting and using a trademark may register it for a five-year period upon payment of \$10. There is also a \$10 fee for assignment of a trademark or renewal of a trademark.

Copy Fees for Filed Document

The Secretary of State shall collect the following fees for copying and certifying the copy of any filed document relating to a domestic or foreign corporation:

(1) Per page for copying	\$1
(2) For the certificate	\$15
(3) Certified copies	\$15 + \$1/page

ADMINISTRATION: Secretary of State

REVENUE:	FY 2012	\$6,753,076
	FY 2013	\$7,018,533
	FY 2014	\$7,344,054
	FY 2015	\$7,451,535
	FY 2016	\$7,613,647

DISTRIBUTION: General Fund

ELECTION DIVISION

IC 3-9-4

ACCT. NO. 45440-450230

REVENUE BASE: The Election Commission is allowed to assess civil penalties for: (1) failure to file a report with the Commission in the manner required under IC 3-9-5; (2) failure to file a statement of organization required under IC 3-9-1; and (3) additional violations listed under IC 3-9-4-16 through IC 3-9-4-18. The amount of the civil penalties assessed is determined by the Election Commission.

ADMINISTRATION: Election Division, Secretary of State

REVENUE:	FY 2012	\$54,668
	FY 2013	\$26,670
	FY 2014	\$18,633
	FY 2015	\$41,415
	FY 2016	\$25,283

DISTRIBUTION: Campaign Finance Enforcement Fund

MOTOR VEHICLE DEALER LICENSING

IC 9-31; 9-32

ACCT. NO. 44252-425230; 427561; 450920

REVENUE BASE: The license and plate fee expire annually on a staggered basis based on the business name.

Automotive Dealer Licenses: Manufacturers and distributors pay \$35. A dealer or auctioneer pays \$30. Manufacturer representatives, distributors' representatives, transfer dealers, converter manufacturers, and automotive mobility dealers all pay \$20. Offsite license is \$25. Special event fee is \$250. Out-of-state special event auction permit is \$500.

Boat Dealer License: Boat dealers pay \$30.

Automotive Salvage Recycler License: The annual fee is \$10.

Dealer Plates: Dealer and manufacturer plates are \$40 plus a \$5 service charge for the first two. Each additional plate costs \$15 with a \$5 service charge. Promotional plates are \$40. Research and Development plates are \$20.

Motorcycle dealer plates are \$15 plus a \$5 service charge for the first two. Each additional plate costs \$7.50 plus a \$2.50 service charge. Interim dealer license plates are \$3. Watercraft interim license plates are \$1. Dealer designee plates are \$21.35.

ADMINISTRATION: Secretary of State

REVENUE:	FY 2012	\$3,023,502
	FY 2013	\$2,931,694
	FY 2014	\$2,687,099
	FY 2015	\$3,069,885
	FY 2016	\$3,193,011

DISTRIBUTION:

Dealer Licenses* 30% Dealer Compliance Account
 40% Motor Vehicle Highway Account
 20% State Police: Odometer Laws
 10% Attorney General: Odometer Laws

Dealer Plates**:

30% Dealer Compliance Account
70% Motor Vehicle Highway Account

Interim Plates:

40% Crossroads 2000 Fund
49% Dealer Compliance Account
11% Motor Vehicle Highway Account

*Fee revenue collected through boat, automotive salvage recycler dealer licensing, and special event auction permits are retained by the Secretary of State.

**100% of revenue from the Research and Development boat dealer, motorcycle dealer, transfer dealer, and dealer promotional is deposited into the Dealer Compliance Account.

The service charges go into effect on January 1, 2015, and are all deposited into the Crossroads 2000 fund.

NOTE: In prior handbooks, the boat and salvage dealer licensing information was reported under the Department of Motor Vehicles.

SECURITIES

IC 23-2-2.5, 23-2-4
23-2-5, 23-19

ACCT. NO. 10380-427560; 427561;
13250-427580

REVENUE BASE: The Securities Division of the Secretary of State's Office assesses fees for filings required to be submitted by franchises, loan brokers, retirement homes, security broker-dealers, security investment advisors, and security agents.

RATE: Franchise Regulation

Application fee	\$500
Renewal fee	\$250
Franchise exemption determination	\$50

Loan Broker

Application and renewal fee	\$200
Ultimate equitable owner	\$100
Principal manager	\$100
Originator	\$50

Retirement Home Registration

Retirement home registration fee	\$250
Annual disclosure statement fee	\$100

Securities Regulation – There is no filing fee for exempt securities. There are registration fees for broker-dealers, agents, or investment advisors.

	<u>Registration</u>	<u>Renewal</u>
Broker-dealers	\$250	\$125
Investment Adviser	\$50	\$50
Investment Adviser Representative	\$25	\$25
Agent	\$25	\$25

There is a registration fee for securities equal to 1/20th of 1% of the maximum aggregate offering price with a minimum fee of \$250 and a maximum fee of \$1,000.

Notice filing fee for investment companies is \$500 if net assets of \$10 million or less, \$1,000 otherwise; and an annual report fee of \$250 plus 1/20 of 1% of net securities sold, with a maximum of \$2,500.

ADMINISTRATION: Securities Commissioner

REVENUE:	FY 2012	\$7,239,881
	FY 2013	\$7,302,412
	FY 2014	\$7,578,396
	FY 2015	\$7,965,696
	FY 2016	\$7,990,802

DISTRIBUTION: General Fund; Retirement Home Guaranty Fund; Loan Broker Regulation Account

UNIFORM COMMERCIAL CODE

IC 26-1

ACCT. NO. 10380-427570

REVENUE BASE: The Uniform Commercial Code Division charges fees for filing,

indexing, and furnishing copies of information in its files. No fees are charged for requesting, furnishing, or providing information electronically.

ADMINISTRATION: Secretary of State

RATE:	1-2 pages	\$4
	3 or more pages	\$8
	searches	\$5

REVENUE:	FY 2012	\$82,143
	FY 2013	\$84,205
	FY 2014	\$76,990
	FY 2015	\$68,976
	FY 2016	\$92,517

DISTRIBUTION: General Fund

SOLDIERS' AND SAILORS' CHILDREN'S HOME

SOLDIERS' AND SAILORS' CHILDREN'S HOME-SUPPORT

IC 16-33-4

ACCT. NO. 70630

REVENUE BASE: Students' parents or guardians are billed for all or part of their cost of maintenance at the home. All revenues are dedicated to the Maintenance Fund and are available for preventive maintenance and repair and rehabilitation of buildings of the home.

ADMINISTRATION: Soldiers' and Sailors' Children's Home

REVENUE:	FY 2012	\$0
	FY 2013	\$0
	FY 2014	\$0
	FY 2015	\$0
	FY 2016	\$0

DISTRIBUTION: Soldiers' and Sailors' Children's Home Maintenance Fund

STATE POLICE

ACCIDENT REPORTS

IC 9-26-9-3

ACCT. NO. 38110-420360; 425528

REVENUE BASE: A fee of \$5 is charged for copies of accident reports. Revenue is deposited in the Accident Report Account for any reasonable purpose related to accident prevention or the keeping of records, if the report is provided by the State Police, a sheriff, county police, or county coroner. Revenue is deposited in

the Local Law Enforcement Continuing Education Fund if the report is provided by a city or town police department.

ADMINISTRATION: State Police

REVENUE:	FY 2012	\$3,431
	FY 2013	\$4,505
	FY 2014	\$4,604
	FY 2015	\$6,417
	FY 2016	\$7,374

DISTRIBUTION: Accident Report Account; Local Law Enforcement Continuing Education Fund

FIREARMS

IC 35-47-2-4,15

ACCT. NO. 10930-428020

REVENUE BASE:

	<u>Qualified</u>	<u>Unlimited</u>
4-Year License	\$5	\$30
Lifetime license with current Indiana handgun license	\$20	\$60
Lifetime license without current Indiana handgun license	\$25	\$75
Duplicate (for lost or damaged license)	\$20	\$20
Retail handgun dealer license (6-year)		\$60

A qualified license is issued for hunting and target practice; unlimited licenses are issued for protection of life and property.

ADMINISTRATION: State Police

REVENUE:	FY 2012	\$4,389,980
	FY 2013	\$8,112,359
	FY 2014	\$4,585,012
	FY 2015	\$5,840,339
	FY 2016	\$9,702,145

DISTRIBUTION: General Fund

NOTE: Under P.L. 91-2014, revenue from handgun licensing that exceeds \$1.1 M in a fiscal year is appropriated to the Indiana State Police, subject to allotment by the state Budget Agency.

LIMITED CRIMINAL HISTORY CHECK

IC 10-13-3

ACCT. NO.10930--425744; 428030; 643210

REVENUE BASE: Persons requesting a limited history check pay the following fees:

Vendor processing fee*	\$11.95
Request by mail to State Police	\$7.00
State fee	\$10.00
Indiana Interactive online	\$16.32

*Vendor fee is payable to MorphoTrust.

ADMINISTRATION: State Police

REVENUE:	FY 2012	\$2,849,178
	FY 2013	\$3,239,435
	FY 2014	\$3,569,705
	FY 2015	\$3,454,130
	FY 2016	\$3,954,921

DISTRIBUTION: General Fund; Indiana Office of Technology Portal Fund

NATIONAL CRIMINAL HISTORY CHECK

IC 10-13-3 ACCT. NO. 10930-643220; 44470-428040

REVENUE BASE: Persons requesting a national criminal history check pay the following fees:

Vendor processing fee* (all requests)	\$11.95
FBI (Employee check)	\$12.75
FBI (Volunteer check)	\$11.50
State Police fee**	\$15.00

REVENUE:	FY 2012	\$982,840
	FY 2013	\$1,087,337
	FY 2014	\$1,409,417
	FY 2015	\$1,245,581
	FY 2016	\$1,271,674

*Vendor fee is payable to MorphoTrust.

**Deposited in state General Fund.

DISTRIBUTION: General Fund

TOBACCO MASTER SETTLEMENT AGREEMENT

TOBACCO MASTER SETTLEMENT AGREEMENT

IC 4-12-1-14.3 ACCT. NO. 30410-452110

REVENUE BASE: In November of 1998, the attorneys general of 46 states signed an agreement with the major cigarette companies to settle all the state lawsuits seeking to recover the Medicaid costs of treating smokers. Philip Morris, R. J. Reynolds Tobacco Company, Brown and Williamson Tobacco Company, Lorillard Inc., and Liggett and Myers signed the Master Settlement Agreement (MSA), agreeing to pay the states \$205 billion through the year 2025, at which time a new agreement would need to be negotiated. The amount of money awarded to each state was based on a formula established by the state attorneys general that considered the number of smokers in a state and the amount spent on tobacco-related Medicaid expenditures.

The annual payments are subject to a number of adjustments, reductions, and offsets. The most significant of the adjustments is the volume-of-sales adjustment

Interest and Earnings to Funds Other Than General Fund**

	<u>Rainy Day</u>	<u>Major Moves</u>	<u>2020</u>	<u>Generation</u>	<u>Misc.</u>
FY 2012	\$215,416	\$59,874,509	--	\$17,391,875	\$2,191,935
FY 2013	\$477,981	\$56,873,026	--	\$28,939,173	\$2,845,726
FY 2014	\$1,060,643	\$26,872,276	\$19,689	\$21,199,450	\$4,085,921
FY 2015	\$783,862	\$2,601,324	--	\$11,999,346	\$2,089,114
FY 2016	\$1,325,590	\$9,258,055	--	\$13,759,556	\$4,178,718

*Not currently available.

**Rainy Day, Major Moves, and Next Generation Fund earnings are also shown in their respective sections.

DISTRIBUTION: General Fund and dedicated funds.

DEPARTMENT OF TRANSPORTATION

SPECIAL VEHICLE PERMITS

IC 9-20-6

ACCT. NO. 30511-427475;
400400; 30512-427475

REVENUE BASE: The Department of Transportation can issue special permits to allow vehicles in excess of maximum size or weight limits to travel on Indiana highways.

RATE: Special permits issued to exceed the legal length, width, or height limit for vehicles (including mobile homes, superloads, and divisible steel and agricultural loads) as well as toll road gate annual permits for oversize/overweight vehicles.

Permit holders are responsible for any damage. Also included in the total are permits for driveway cuts, pole line permits, overhead permits, and billboard permits.

ADMINISTRATION: Department of Transportation

REVENUE:	FY 2012	\$15,922,404
	FY 2013	\$16,111,044
	FY 2014	\$18,371,610
	FY 2015	\$21,155,265
	FY 2016*	\$21,942,748

*FY 2016 revenue does not include \$74 received from the 2015 tax amnesty program (Fund 1000-18699).

DISTRIBUTION: State Highway Fund

INDIANA UTILITY REGULATORY COMMISSION

PUBLIC UTILITY FEES

IC 8-1-6

ACCT. NO. 38520-400400; 425760; 428310; 428320

REVENUE BASE: Each public utility must pay up to 0.0015 of its gross intrastate operating revenues for the preceding calendar year. The actual percentage is based upon the budgets of the Indiana Utility Regulatory Commission (IURC) and the Office of the Utility Consumer Counselor (OUCC) and total intrastate utility revenues reported to the IURC. The fee is computed annually and paid quarterly. There is a penalty of 1% per month for any delinquent payment.

The public utility fees collected are deposited in the Public Utility Fund to pay the expenses of the IURC, the OUCC, and to establish a \$250,000 contingency fund. If revenues exceed expenditures, the resulting reversions are applied when determining the fee for the subsequent year.

ADMINISTRATION: Indiana Utility Regulatory Commission

REVENUE:	FY 2012	\$13,935,115
	FY 2013	\$14,565,362
	FY 2014	\$18,568,104
	FY 2015	\$13,629,306
	FY 2016	\$14,699,338

DISTRIBUTION: Public Utility Fund

VETERANS' HOME

INDIANA VETERANS' HOME MEMBER MAINTENANCE FEES

IC 10-17-9

ACCT. NO. 46980, 70710

REVENUE BASE: Each member of the home, member's guardian, or deceased member's estate is responsible for the daily per capita cost of personal services and all other operating expenses. The costs may be paid by the member or by the federal government.

RATE: The daily per capita rate is based on personal services and all other operating costs from the preceding fiscal year. With approval of the Division of Veterans' Affairs director, the Indiana Veterans' Home superintendent has authority to accept payments that are less than the full cost.

ADMINISTRATION: Indiana Veterans' Home

REVENUE:	Member <u>Maintenance</u>	Federal <u>Government</u>	Total
FY 2012	\$7,181,387	\$6,189,144	\$13,370,531
FY 2013	\$7,444,939	\$5,531,768	\$12,976,757
FY 2014	\$8,258,035	\$4,547,537	\$12,805,572
FY 2015	\$8,989,651	\$3,664,244	\$12,653,895
FY 2016	\$4,806,589	\$6,830,430	\$11,637,019

DISTRIBUTION: All money collected from members, estates, or guardians for the maintenance of residents is deposited in the Veterans' Home Comfort and Welfare Fund, with any excess deposited in the Veterans' Home Building Fund. Payments made by the federal government for a member maintained in the home is deposited in the Veterans' Home Comfort and Welfare Fund (80%) and the Veterans' Home Building Fund (20%).

WORKER'S COMPENSATION BOARD

INDEPENDENT CONTRACTOR FEE

IC 6-3-7-5; 22-3-2-14.5

ACCT. NO. 35010; 11630-428510

REVENUE BASE: All individuals in the construction trade who meet the definition of an independent contractor.

RATE: \$20

ADMINISTRATION: Worker's Compensation Board,
Department of State Revenue

REVENUE:	Worker's <u>Compensation</u>	Department of <u>State Revenue</u>
FY 2012	\$126,120	\$42,040
FY 2013	\$135,381	\$45,504
FY 2014	\$148,969	\$49,658
FY 2015	\$151,451	\$50,484
FY 2016	\$162,034	\$54,011

DISTRIBUTION: The Department of State Revenue collects the fee and retains \$5. The \$5 fee is deposited in the Department of State Revenue Independent Contractor Information Account. The remaining \$15 is deposited in the Worker's Compensation Supplemental Administrative Account.

SECOND INJURY FUND

IC 22-3-3-13

ACCT. NO. 48270

REVENUE BASE: Total amount of all worker's compensation paid to injured employees or their beneficiaries.

RATE: Annual assessment of up to 2.5% of the total amount of all worker's compensation paid to injured employees or their beneficiaries if balance in

Second Injury Fund is less than \$500,000.

ADMINISTRATION: Worker's Compensation Board

REVENUE:	<u>Assessments</u>	<u>Payouts</u>
FY 2012	\$4,847,758	\$5,077,406
FY 2013	\$6,274,037	\$5,799,153
FY 2014	\$6,239,434	\$6,010,096
FY 2015	\$7,798,712	\$6,630,103
FY 2016	\$7,108,355	\$6,789,340

DISTRIBUTION: Payments from the Fund are for the following purposes:

- (a) If an employee had previously lost or lost the use of one hand, one arm, one foot, one leg, or one eye, and the employee subsequently loses or loses the use of the other hand, arm, foot, leg, or eye, the employer is only liable for the loss due to the second injury. However, in addition to the payment for the second injury, the employee also is paid the remainder of the compensation that would be due for the total permanent impairment. The additional payment is from the Second Injury Fund.
- (b) The cost of repairs to or replacements for the artificial members, braces, or prosthodontics that result from a compensable injury and are due to medical necessity or normal wear and tear.
- (c) Additional compensation to an employee who can prove continuing permanent total disability and who exhausts the maximum benefits allowed under statute.

SELF-INSURANCE FEE

IC 22-3-5-1 ACCT. NO. 35010-428530

REVENUE BASE: Any employer that wishes to be self-insured for worker's compensation.

RATE:	Initial application fee	\$500
	Annual renewal fee	\$250
	Late filing fee	\$250

ADMINISTRATION: Worker's Compensation Board

REVENUE:	FY 2012	\$29,000
	FY 2013	\$30,750
	FY 2014	\$32,500
	FY 2015	\$37,250
	FY 2016	\$33,000

DISTRIBUTION: Worker's Compensation Supplemental Administrative Fund

BALANCE BILLING PROVIDER APPLICATION FEE

IC 22-3-3-5 ACCT. NO. 35010-427455

REVENUE BASE: Medical service providers pay a \$60 filing fee with each balance billing application (this fee is waived for applications resulting from a

complete denial). Up to ten individual claims involving the same employer, insurer, or billing review service may be combined into one application, but only if the amount of each individual claim does not exceed \$200.

ADMINISTRATION: Worker's Compensation Board

REVENUE:	FY 2012	\$5,940
	FY 2013	\$31,200
	FY 2014	\$15,960
	FY 2015	\$10,200
	FY 2016	\$10,860

DISTRIBUTION: Worker's Compensation Supplemental Administrative Fund

CIVIL PENALTIES

IC 22-3-4-15

ACCT. NO. 35010-450411

REVENUE BASE: Employers who fail to post certain notices, file certain records or comply with other requirements concerning the determination and payment of compensation or benefits. The violation penalty schedule is as follows:

First violation	\$50
Second violation (same offense)	\$150
Third or subsequent unrelated violation	\$300

ADMINISTRATION: Worker's Compensation Board

REVENUE:	FY 2012	\$7,200
	FY 2013	\$1,950
	FY 2014	\$7,800
	FY 2015	\$50
	FY 2016	\$2

DISTRIBUTION: Worker's Compensation Supplemental Administrative Fund

MEDIATION FEES

631 IAC 1-1-33

ACCT. NO. 35010-428150

REVENUE BASE: The Board advocates utilizing mediators to facilitate the remedy of worker's compensation issues. A mediator is someone who is trained and certified to act as a neutral party between two conflicting sides. The Board currently has employees who are certified mediators, and the fees associated with this service are laid out in 631 IAC 1-1-33. A flat rate of \$350 will be assessed for up to five hours of mediation. Each additional hour will be billed at \$50 per hour. The Board does not seek reimbursement from parties for travel expenses.

ADMINISTRATION: Worker's Compensation Board

REVENUE:	FY 2013	\$9,275
	FY 2014	\$7,700
	FY 2015	\$8,750
	FY 2016	\$8,750

DISTRIBUTION: Worker's Compensation Board

WORKER'S COMPENSATION POLICY FEE

IC 22-3-5-2

ACCT. NO. 35010-427464

REVENUE BASE: All employers required to carry worker's compensation insurance.

RATE: \$2 per year per affected employer

ADMINISTRATION: Worker's Compensation Board

REVENUE:	FY 2014	\$170,798
	FY 2015	\$206,440
	FY 2016	\$233,839

DEPARTMENT OF WORKFORCE DEVELOPMENT

SPECIAL EMPLOYMENT AND TRAINING SERVICES FUND

IC 22-4-25

ACCT. NO. 52410-451410

REVENUE BASE: This fund consists of money collected as interest and penalties on employers delinquent in unemployment taxes. (This fund is also referred to as the "Penalty and Interest" or "P and I" fund.). Generally, the money in this fund shall be used by the Department of Workforce Development for the payment of refunds of interest on delinquent contributions and penalties improperly collected, and the costs of administration which are found not to be validly chargeable against federal grants or other funds received for or in the employment and training services administration fund.

ADMINISTRATION: Dept. of Workforce Development

REVENUE:	FY 2012	\$17,497,246
	FY 2013	\$17,336,664
	FY 2014	\$12,227,930
	FY 2015	\$15,429,670
	FY 2016	\$15,143,487

DISTRIBUTION: Special Employment and Training Services Fund

Note: Prior years have been revised based on Department of Workforce Development data. Revisions illustrate gross revenue received, whereas the prior reporting was based on gross revenues received less remittances to the UI Trust Fund. Amounts were obtained from DWD and do not reflect amounts in the Auditor database.

PROPRIETARY EDUCATION FUND

IC 22-4.1-21

ACCT. NO. 55610-423317 through 423321; 423326

REVENUE BASE: Each accredited institution is to make a payment at time of initial authorization and annual renewals. Institutions with a physical presence in the state must also pay a fee per campus for each degree authorization and each five-year degree renewal.

ADMINISTRATION: Office for Career and Technical Schools

REVENUE:	FY 2012	\$0
	FY 2013	\$40,750
	FY 2014	\$32,879
	FY 2015	\$34,624
	FY 2016	\$33,049

DISTRIBUTION: Dedicated Fund

STUDENT ASSURANCE FUND

IC 22-4.1-21-18

ACCT. NO. 55720

REVENUE BASE: Required payments from accredited postsecondary proprietary educational institutions that are noncredit-bearing. The Student Assurance Fund is overseen by the Office for Career and Technical Schools, under the Department of Workforce Development. The fund provides indemnification for student and enrollee claims against accredited proprietary educational institutions.

RATE: Each accredited institution shall make quarterly (calendar year) contributions to the fund until such time as the fund accumulates a value of \$1 M. The contribution formula is as follows:

$$(\text{Total Quarterly Tuition/Fees} \times 0.1) + \$60.$$

ADMINISTRATION: Office for Career and Technical Schools, Department of Workforce Development

REVENUE:	FY 2012	\$0
	FY 2013	\$32,685
	FY 2014	\$120,775
	FY 2015	\$30,220
	FY 2016	\$32,523

UNEMPLOYMENT INSURANCE BENEFIT FUND

IC 22-4-26-1

REVENUE BASE: The purpose of the unemployment compensation system is to provide a systematic accumulation of funds to provide benefits to the unemployed during periods of unemployment. Employers pay into the Unemployment Insurance Benefit Fund based upon statutorily determined rate schedules or, if qualified, may elect to make payments in lieu of contributions (i.e., required reimbursements by employers of benefits paid). If there is an insufficient balance in the fund to pay benefits, the federal government advances the fund sufficient money to pay benefits.

ADMINISTRATION: Dept. of Workforce Development

REVENUE:*

<u>FY</u>	<u>Tax Revenue</u>	<u>Interest Earned</u>	<u>FUTA Credit</u>	<u>Benefit Payouts</u>	<u>Ending Balance**</u>
2012	\$807,108,201	\$)	\$156,131,170*	(\$756,954,777)	(\$1,701,008,635)
2013	\$774,083,638	\$0	\$162,852,506	(\$598,295,970)	(\$1,368,834,329)
2014	\$700,921,449	\$0	\$219,435,405	(\$464,216,612)	(\$917,788,577)
2015	\$698,492,006	\$0	\$292,099,409	(\$356,981,975)	(\$298,510,290)
2016	\$639,351,116	\$299,717	\$7,469,429	\$300,237,254	\$40,891,680

*Excludes reimbursable employer revenue and benefit payouts.

** Federal Unemployment Tax Act (FUTA) is a federal employer tax. This column shows the revenue generated from the decrease in the FUTA credit, as required by federal law in instances where states have outstanding (greater than two years) UI Trust Fund advances. Indiana's federal outstanding loan balance was paid in full in 2015.

Note: Fund balance may not equal prior year fund balance plus tax revenue and interest earnings minus benefits because of refunds and returned checks. Revenue does not include revenue or expenditures for reimbursable employers. Source: Information is as received from DWD. Figures may differ from Auditor of State data. Information in this version of the data may not reflect information in publication of data from previous years.

DISTRIBUTION: Unemployed individuals.

UNEMPLOYMENT INSURANCE SOLVENCY FUND

IC 22-4-10-4.5, 3-6
417815

ACCT. NO. 70090-

REVENUE BASE: The purpose of the fund is to pay interest on advances made by the federal government to the Unemployment Insurance Benefit Fund to pay unemployment benefits. For CY 2011, each nonreimbursable employer was required to pay a surcharge of 13% of their Unemployment Insurance Benefit Fund premium. For CY 2012 and after, the Department of Workforce Development is required to determine the surcharge percentage that is required to pay annually the interest to the federal government. The surcharge for CY 2013 was 7%, and the surcharge for CY 2014 is 3%.

ADMINISTRATION: Department of Workforce Development

REVENUE:	FY 2012	\$80,010,461
	FY 2013*	\$50,763,020
	FY 2014*	\$22,144,462
	FY 2015	\$15,336,446
	FY 2016	\$12,117,815

*Amounts were obtained from DWD and do not reflect amounts reported in Auditor data.

DISTRIBUTION: Federal government.

COMMON SCHOOL FUND

IC 20-49

COMMON SCHOOL FUND

ACCT. NO. 72410

Article 8 of the Constitution of Indiana specifies that income from the Common School Fund shall be inviolably appropriated to the support of common schools and to no other purpose.

The Common School Fund may be used to:

- Assist local school corporations and school townships in financing school building construction and educational technology programs through school loans.
- Make advances to school corporations and to school townships in order to aid in disaster loss.
- Make advances to school corporations and to school townships for certain anticipated transfer tuition costs.

The outstanding loan balances as of June 30, 2016, were about \$338.3 M for construction loans, \$111.7 M for technology loans, \$36.2 M for charter loans, and \$14.6 M in other loans.

Currently, revenue collections are deposited into the Common School Fund from the following sources: (a) various fines and forfeitures (IC 20-49-3-16); (b) deposition of seized property (IC 34-24-1-4(d)(2)(D)) and (c) escheated estates (IC 29-1-17-12).

Revenues (other than collection revenues) include, but are not limited to, loan repayments from school corporations and school townships. Earnings on Common School Fund loans and assets are reported in the "Earnings on State Funds" section under interest and earnings to the General Fund.

REVENUE:

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
Fines & Forfeitures	\$5,701,437	\$5,132,858	\$4,731,611	\$3,148,525	\$4,139,885
Escheated Estates	2,474	121,848	149,595	0	3,866
Total Rev. Collections	5,703,911	5,254,706	4,881,206	3,148,525	4,143,751
Loan Repayment	<u>33,544,837</u>	<u>111,195,432</u>	<u>\$27,884,498</u>	<u>34,516,392</u>	<u>39,400,690</u>
Total Collections	\$39,248,748	\$116,450,138	\$32,765,704	\$37,664,917	\$43,544,441

Source: Treasurer of State

	Unobligated <u>Reserves</u>	Total Fund <u>Equity*</u>	Year-End <u>Percentage</u>
FY 2012	\$109,888,090	\$557,717,016	19.70%
FY 2013	\$163,376,517	\$562,973,812	29.02%
FY 2014	\$161,951,295	\$567,852,927	28.52%
FY 2015	\$149,001,947	\$571,001,452	26.09%
FY 2016	\$115,916,768	\$575,145,203	20.15%

Source: Treasurer of State

*Unobligated reserves, outstanding construction loans, outstanding technology loans, outstanding charter loans, and outstanding other loans will not be equal to the Total Fund Equity because of the resale of loans.

VEHICLE HIGHWAY ACCOUNTS

VEHICLE HIGHWAY ACCOUNTS

IC 8-14-1; IC 8-14-2

Motor Vehicle Highway Account

IC 6-6-1.1-801.5b

Highway, Road, and Street Fund

IC 6-6-2.5-68

Special Distribution Account

I. Method of Distribution

A. All refunds come from the Motor Vehicle Highway (MVH) Account.

B. Money in the Motor Vehicle Highway Account and the Highway, Road, & Street Fund is distributed monthly by the Auditor of State to the respective units of government.

II. Motor Vehicle Highway Account receives:

- 75% of 14 cents of the Gasoline Tax after the first \$25 M less fuel tax refunds
- 75% pf Special Fuel Tax after tje first \$25 M less fuel tax refunds
- 45.5% of Motor Carrier Surtax
- Motor Carrier Fund fiscal year-end balance exceeding \$500,000
- Vehicle registration and title fees (excluding 1969 increase)
- Driver's license fees and defensive driver school fees
- 40% of the amount deposited to the Motor Vehicle Odometer Fund
- Abandoned vehicle funds fiscal year-end balance exceeding \$20,000
- \$3.6 M of the state's share of court cost
- 1% of State Sales Tax

A. 15% plus 31.915% of one cent of gasoline tax to cities and towns--based on population of city compared to total city populations.

B. 32% plus 68.085% of one cent of gasoline tax to counties with the following formula-5% equally to all counties, 65% on basis of actual county road miles to total county road miles, 30% based on motor vehicle registrations compared to total motor vehicle registrations statewide.

C. 53% to the State Department of Transportation.

III. Highway, Road, and Street (HRS) Fund receives 25% of 14 cents of the Gasoline Tax after the first \$25 M less fuel tax refunds, 25% of the Special Fuel Tax after the first \$25 M, and increased vehicle fees under IC 9-29-1-2.

A. State Highway Fund--Department of Transportation receives 55% of the amount in the HRS fund plus all revenues from the Motor Carrier Fuel Tax, and 45.5% of the Motor Carrier Surtax.

B. Local Road and Street Account -- receives 45% of the amount in the HRS Fund. This fund is distributed to each county based on county passenger car registrations as compared to total passenger car registrations.

1. Suballocation
 - a) Counties with a population of more than 50,000
 - i) 60% based on population of unit to total population of the county.
 - ii) 40% on ratio of unit's street mileage to total road mileage in the county.
 - b) County population of 50,000 or less
 - i) 20% based on population of unit to total population of the county.
 - ii) 80% on ratio of unit's street mileage to total road mileage in the county.

- IV. Special Distribution Account consists of \$25 million from Gas Taxes and the first \$25 million from Special Fuel Taxes. Forty percent is distributed to the State Highway Fund; 30% to cities, towns, and counties based on local road and street formulas (Accelerated Distribution #1); and 30% to cities, towns, and counties based on the Motor Vehicle Highway formula (Accelerated Distribution #2).

- V. Uses of Motor Vehicle Highway Distribution.
 - A. Distribution to Counties.
 1. Construction, reconstruction, and maintenance.
 2. Purchase, rental, and repair of highway equipment.
 3. Painting of bridges.
 4. Land acquisition.
 5. Construction of storage buildings.
 6. Fuel oil and supplies.

 - B. Distribution to Cities & Towns.
 1. Construction, reconstruction, and maintenance.
 2. Oiling, sprinkling, snow removal, weed and tree cutting, and cleaning of highways.
 3. Purchase or lease of highway construction equipment.
 4. Traffic signs and signals.
 5. Safety zones and devices.
 6. Traffic policing and safety (however, a unit may not spend more than 10% of the distribution for this purpose unless the population is less than 5,000, and then they can spend 15%).
 7. Painting of structures.

 - C. Working Balance for Matching of Federal and Local Money for Highway Projects.
 1. Monies may be appropriated to the Department of Transportation for the purpose of maintaining a sufficient working balance in accounts established primarily to facilitate the matching of federal and local money for highway projects.

- VI. Uses of Highway, Road, and Street Fund.
 - A. State Highway Fund.

Funds must be appropriated.
 - B. Local Road and Street Account.
 1. Engineering and land acquisition.
 2. Construction, maintenance, resurfacing, restoration, or rehabilitation.

3. Payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects.
4. Any local costs required to undertake a recreational or reservoir road project.
5. Purchase, rental, or repair of highway equipment.

**STATE OF INDIANA
DISTRIBUTION OF MOTOR VEHICLE HIGHWAY FUND
JULY 1, 2015, TO JUNE 30, 2016**

Gross Receipts:

Motor Fuel Tax	\$307,864,435
Special Fuel Tax	152,423,126
Motor Carrier Surtax & Highway User Fee	45,573,890
Trip Permit Fee	111,633
State Sales Tax	68,817,970
Vehicle License, Title & Driver's License Fees	132,570,964
International Registration Plan Revenue	104,384,237
Reinstatement Fees & Driver Court Fees	104,380
Defensive Driver School	3,090
MVH Fund's Share of State Court Cost	3,616,184
Miscellaneous Receipts	<u>170,307</u>

Total Gross Receipts **\$815,640,216**

Less: Gas Tax Refunds	3,119,624
Special Fuel Refunds	<u>42,066,364</u>

Net Receipts **\$770,454,228**

Fund Expenses:

Net State Police Expense

Other Fund Expenses

Forensic & Health Sciences Lab	2,594
Railroad Crossing Improvement	<u>347,110</u>
Total Other Fund Expenses	<u>\$349,704</u>

Total Net Fund Expenses **\$349,704**

Amount Available for Distribution

(net receipts less total net fund expenses) **\$770,104,524**

Adjustments to Amount Available for Distribution:

County Engineer Distribution	
Per IC 8-17-5-8 & 11.1	(708,333)
LTAP Budget	
Per IC 8-14-1-3(6), IC 8-17-7-4, IC 8-23-2-5(7)	0
Covered Bridge Distribution Per IC 8-14-1-10	(144,300)
Access Road Construction Per IC 8-23-5-7	0
Counties Share of 3 Cent Gas Tax Increase	
IC 6-6-1.1-801.5(c)	21,117,023
Cities & Towns Share of 3 Cent Gas Tax Increase	
IC 6-6-1.1-801.5(c)	<u>9,898,653</u>
Total Adjustments	\$30,163,043

Net Distributions:

Indiana Department of Transportation	410,001,375
Counties	268,744,819
Cities and Towns	<u>125,974,183</u>

Net Distributions Total **\$804,720,377**

HIGHWAY ROAD & STREET FUND - SPECIAL ACCOUNT (STATE SHARE - 55%)

IC 8-14-2-2.1

Sources	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Acct. #
Motor Fuel Taxes	\$53,775,247	\$53,250,489	\$53,005,693	\$54,624,048	\$56,421,581	50510-414200
Special Fuel Tax	26,367,590	27,162,187	28,266,122	28,653,231	27,944,233	50510-414600
License Fees	<u>9,271,584</u>	<u>9,578,201</u>	<u>9,677,063</u>	<u>9,669,638</u>	<u>10,004,581</u>	50560-427475
Total Uses	\$89,414,421	\$89,990,877	\$90,948,878	\$92,946,917	\$94,370,395	

LOCAL ROAD & STREET ACCOUNT (LOCAL SHARE - 45%)

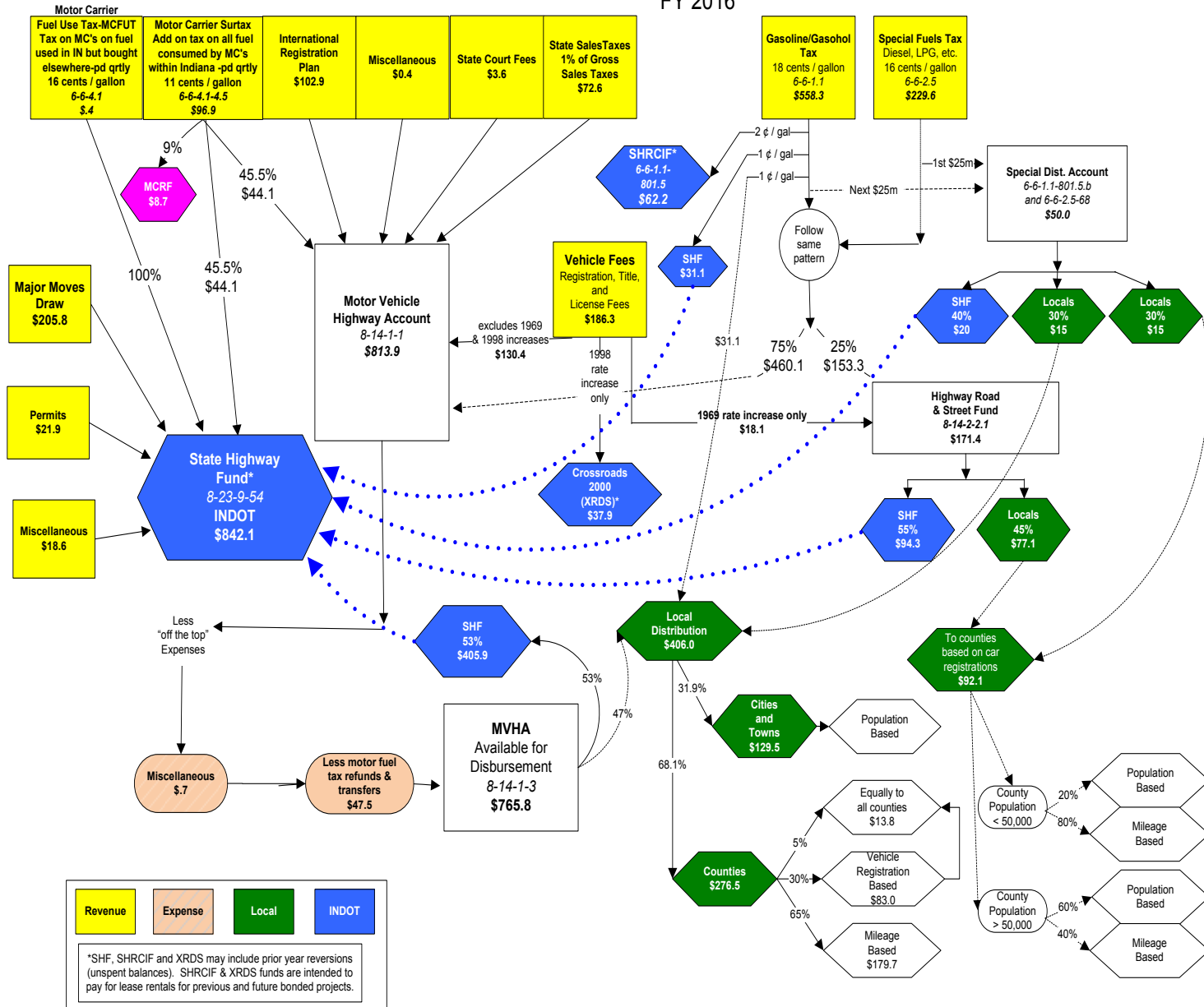
Sources	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Acct. #
Motor Fuel Taxes	\$44,015,593	\$43,586,099	\$43,385,736	\$44,710,984	\$46,182,304	50510-418890
Special Fuel Tax	21,573,313	22,223,011	23,126,827	23,443,553	22,863,463	50510-414300
License Fees	<u>7,630,260</u>	<u>7,738,425</u>	<u>7,899,373</u>	<u>7,889,100</u>	<u>8,173,613</u>	50540-425008
Total Uses	\$73,219,166	\$73,547,425	\$74,411,936	\$76,043,637	\$77,219,380	

GRAND TOTAL	\$162,633,587	\$163,538,412	\$165,360,814	\$168,990,554	\$171,589,775
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Indiana Transportation Funding

(all \$ in Millions)

FY 2016



NOTE: TOTALS MAY NOT MATCH DUE TO ROUNDING

MAJOR MOVES CONSTRUCTION FUND

MAJOR MOVES CONSTRUCTION FUND

IC 8-14-14

REVENUE BASE: A one-time lease payment for operation of the Indiana Toll Road less costs was deposited into the Major Moves Construction Fund in FY 2007. The Next Generation Trust Fund transfers interest earned to the Major Moves Construction Fund every five years. Other potential revenue sources include appropriations to the Fund; gifts, grants, loans, bond proceeds, and other money received, including transfers from the Major Moves 2020 Trust Fund; future leases of tollways or toll roads, payments made by operators to the Indiana Finance Authority; and interest, premiums, or other earnings.

ADMINISTRATION: INDOT

DISTRIBUTION: Money in the Fund may be used to pay any obligation incurred by the Indiana Finance Authority, INDOT, or an operator in connection with the execution and performance of public-private agreements for tollways or toll roads, for lease payments to the Indiana Finance Authority; and to fund projects in INDOT's transportation plan. Money in the fund may not be used in connection with a public-private agreement concerning a passenger or freight railroad system.

MAJOR MOVES CONSTRUCTION FUND (Millions of Dollars)

Invested on Inception	\$3,118
Add: Net Investment Income	872
Next Generation Trust Fund Income Transfer	207
Major Moves 2020 Transfer	500
Subtotal	<u>\$4,697</u>
Subtract: Distributions	<u>(4,034)</u>
Net Assets on 6/30/16	\$663

Source: INDOT and Office of the Treasurer

NEXT GENERATION TRUST FUND

NEXT GENERATION TRUST FUND

IC 8-14-15

REVENUE BASE: The Next Generation Trust Fund was established in FY 2007 with the transfer of \$500 M from the proceeds of the lease of the Indiana Toll Road. The income that accrues from investment of the money in the Fund is deposited in the Fund.

ADMINISTRATION: The Treasurer of State is the trustee of the Trust Fund.

DISTRIBUTION: The Treasurer of State transfers all accrued interest in the Next Generation Trust Fund to the Major Moves Construction Fund on March 15, 2011, and on March 15 every five years thereafter.

NEXT GENERATION TRUST FUND

(Millions of Dollars)

Invested at Inception	\$500
Add: Net Investment Income	<u>229</u>
Subtotal	\$729
Subtract: Distributions of Interest Income to Major Moves Construction Fund	<u>(124)</u>
Net Assets on 6/30/16	\$605

Source: INDOT and Office of the Treasurer

BUDGET FOR FY 2017

Function	General Fund	Dedicated Funds	Federal Funds	Local Funds	Total
GENERAL GOVERNMENT					
Legislative	\$ 55,073,378	\$ 375,000			\$ 55,448,378
Judicial	173,850,712	49,496,696	619,867		223,967,275
Executive	28,375,148	14,790,878	4,917,744		48,083,770
Financial Management	246,068,970	149,367,457			395,436,427
Tax Administration	83,488,972	56,850,966	1,000,000		141,339,938
Administration	43,431,726	14,577,428	455,340		58,464,494
Community Services					
Other	5,324,321	73,721	272,900		5,670,942
Total Operating	635,613,227	285,532,146	7,265,851	-	928,411,224
Total Construction	174,308,595	15,549,491			189,858,086
Total General Government	\$ 809,921,822	\$ 301,081,637	\$ 7,265,851	-	\$ 1,118,269,310
PUBLIC SAFETY					
Correction Administration	\$ 303,300,694	\$ 9,201,723	\$ 2,989,418		\$ 315,491,835
Dept. of Correction Ombudsman	146,644				146,644
Correctional Facilities	425,479,206	39,761,570			465,240,776
State Police	166,345,494	12,247,701	8,176,793		186,769,988
Integrated Public Safety Comission		11,874,947			11,874,947
Adjutant General	11,907,552	402,850	42,790,368		55,100,770
Criminal Justice Institute	9,761,085	5,818,923	28,299,717		43,879,725
NW IN Law Enforcement Training Acad	1,927,589	2,125,549			4,053,138

BUDGET FOR FY 2017

Function	General Fund	Dedicated Funds	Federal Funds	Local Funds	Total
State Department of Toxicology	2,152,850	355,000			2,507,850
Coroner's Training Board		388,000			388,000
Regulatory and Licensing	62,423,716	263,353,543	23,029,840		348,807,099
Total Operating	983,444,830	345,529,806	105,286,136		1,434,260,772
Total Construction	37,168,411	11,407,349			48,575,760
Total Public Safety	\$ 1,020,613,241	\$ 356,937,155	\$ 105,286,136		\$ 1,482,836,532
CONSERVATION & ENVIRONMENT					
Natural Resources	\$ 42,976,913	\$ 73,302,314	\$ 19,631,882		\$ 135,911,109
Other Natural Resources	9,058,831	2,335,486			11,394,317
Environmental Management	22,881,572	84,492,198	21,272,467		128,646,237
Other Environmental Management	292,141				292,141
Total Operating	75,209,457	160,129,998	40,904,349		276,243,804
Total Construction	28,897,187	2,100,000			30,997,187
Total Conservation & Environment	\$ 104,106,644	\$ 162,229,998	\$ 40,904,349		\$ 307,240,991
ECONOMIC DEVELOPMENT					
Agriculture Totals	\$ 3,578,116	\$ 4,667,344	\$ 637,093		\$8,882,553
Lt. Governor Totals	9,223,060	1,140,530	36,438,248		46,801,838
Office of Energy Development	177,510		732,000		909,510
Econ. Development Corp. Adm.	7,716,926	310,608	11,534,250		19,561,784
Energy Devel./Sect'y of Commerce	23,103,992	72,776,000			95,879,992
Economic Development Funds	970,000	3,479,845			4,449,845
Econ Dev Organizations	363,742				363,742
Workforce Devel. Administration	3,964,606	2,475,000	558,959,135		565,398,741

BUDGET FOR FY 2017

Function	General Fund	Dedicated Funds	Federal Funds	Local Funds	Total
Training Services			482,000		482,000
Employment Services		6,825,000	3,500,000		10,325,000
Vocational and Technical Ed Totals	46,185,629	81,435	9,109,295		55,376,359
Community Services	239,560	50,000	4,974,500		5,264,060
Indiana State Fair Commission	582,000	274,344			856,344
Total Operating	96,105,141	92,080,106	626,366,521		814,551,768
Total Construction					
Total Economic Development	\$ 96,105,141	\$ 92,080,106	\$ 626,366,521		\$ 814,551,768
TRANSPORTATION					
Intermodal Operations	\$ 44,000,000	\$ 20,601,000	\$ 21,668,296	\$700,000	\$ 86,969,296
Highway Operations		742,857,000	688,600,000		1,431,457,000
Local Distributions		475,177,000	221,033,333		696,210,333
Total Operating	44,000,000	1,238,635,000	931,301,629	700,000	2,214,636,629
Total Construction		12,620,000			12,620,000
Total Transportation	\$ 44,000,000	\$ 1,251,255,000	\$ 931,301,629	\$ 700,000	\$ 2,227,256,629
HEALTH, FAMILY & SOCIAL SERVICES & VETERANS' AFFAIRS					
Mental Health and Addiction Svcs	\$ 269,958,737	\$ 52,188,287	\$ 47,253,931		\$ 369,400,955
Division of Family Resources	131,065,230	1,607,219	217,929,320		350,601,769
Public Health	31,761,440	72,035,807	179,841,904		283,639,151
Family Social Service Admin.	63,749,430	45,000	131,972,516		195,766,946
Ofc of Medicaid Policy & Planning	2,241,931,002	762,123,187	8,700,512,928		11,704,567,117
Family and Children Services	554,268,041	1,042,289	376,790,718		932,101,048

BUDGET FOR FY 2017

Function	General Fund	Dedicated Funds	Federal Funds	Local Funds	Total
Aging & Rehabilitative Svcs.	\$ 184,572,986	\$ 19,842,123	\$ 163,879,243		\$ 368,294,352
Other Health	26,677,885		593,110		27,270,995
Dept Child Svcs Ombudsman Bureau	304,295				304,295
IN Protection & Advocacy Svcs		34,652	2,500,000		2,534,652
Gov. Council for Devel. Disabilities			1,495,970		1,495,970
Veterans Affairs	4,366,739	25,371,953	493,883		30,232,575
Total Operating	3,508,655,785	934,290,517	9,823,263,523		14,266,209,825
Total Construction	3,352,911	4,638,100			7,991,011
Total Health, Family Social Services & Veterans' Affairs	\$ 3,512,008,696	\$ 938,928,617	\$ 9,823,263,523		\$14,274,200,836
HIGHER EDUCATION					
Indiana University	\$ 558,944,237	\$ 1,508,628			\$ 560,452,865
Purdue University	387,602,356	703,781			388,306,137
Indiana State University	79,839,308				79,839,308
Univ. of Southern Indiana	54,640,419				54,640,419
Ball State University	149,965,093				149,965,093
Vincennes University	49,068,803				49,068,803
IVTC	255,484,457				255,484,457
IN Higher Ed Telecomm System					
Medical Education Board		4,852,698			4,852,698
Comm. for Higher Education	6,816,808	216,697	129,261		7,162,766
Budget Agency		3,002,548			3,002,548
A.D.D.L. Lease Payments (DOA)	5,202,000				5,202,000
Student Assistance Comm.	354,182,108	20,375			354,202,483

BUDGET FOR FY 2017

Function	General Fund	Dedicated Funds	Federal Funds	Local Funds	Total
Total Operating	1,901,745,589	10,304,727			1,912,179,577
Total Construction	46,320,165			129,261	46,320,165
Total Higher Education	\$ 1,948,065,754	\$ 10,304,727	\$ 129,261		\$ 1,958,499,742
EDUCATION K-12					
Elementary/Secondary Educ.	\$ 8,109,285,887	\$ 157,158,804	\$ 1,041,541,541	\$ 2,354	\$ 9,307,988,586
Other Education	7,718,296	9,778,173	3,928,819		21,425,288
Total Education (K-12)	\$ 8,117,004,183	\$ 166,936,977	\$ 1,045,470,360	\$ 2,354	\$ 9,329,413,874
Total Education (K-12+Higher Ed)	\$ 10,065,069,937	\$ 177,241,704	\$ 1,045,599,621	\$ 2,354	\$ 11,287,913,616
MISCELLANEOUS					
Distributions	162,562,775	256,161,870			418,724,645
Total Miscellaneous	\$ 162,562,775	\$ 256,161,870			418,724,645
STATE TOTALS					
Total Operating	\$ 15,524,340,987	\$ 3,489,601,147	\$ 12,579,987,630	\$ 702,354	\$ 31,594,632,118
Total Construction	290,047,269	46,314,940	-	-	336,362,209
GRAND TOTAL	\$15,814,388,256	\$ 3,535,916,087	\$ 12,579,987,630	\$ 702,354	\$ 31,930,994,327

**GENERAL FUND and PROPERTY TAX RELIEF FUND
COMBINED STATEMENT OF ACTUAL UNAPPROPRIATED RESERVE
(Millions of Dollars)**

	<u>FY 2016</u>
Resources:	
Working Balance at 7/1/15	\$887.0
Current Year Resources:	
Actual Forecasted Revenue	14,819.9
Hospital Assessment Fee (HAF)	160.0
Quality Assessment Fee (QAF)	49.0
Miscellaneous Unforecasted Revenue ⁽¹⁾	12.2
Tax Amnesty Remainder	11.9
Political Subdivision Risk Management Fund Transfer	4.6
Total Current Year Resources:	<u>\$15,057.6</u>
Total Resources:	\$15,944.6
Uses: Appropriations, Expenditures, and Reversions	
Appropriations:	
HEA 1001-2015 Appropriations	15,219.4
TRF/PERF 13th Check	20.3
Line Item State Agency and University Capital	55.3
Major Moves 2020 Distributions	100.0
Total Appropriations:	<u>\$15,395.0</u>
Other Expenditures and Transfers:	
Augmentations and Expenditure Adjustments ⁽²⁾	12.1
Unspent Prior Year Medicaid Appropriations	(162.1)
Stadium/Convention Ctr/State Fair Coliseum Reversion	(111.7)
Unemployment Insurance Loan Payoff	250.0
Unemployment Insurance Loan Payoff Reimbursement	(250.0)
Judgments and Settlements	9.8
Rainy Day Fund Transfer	165.5
Tuition Reserve	45.1
Total Appropriations and Expenditures:	<u>\$15,353.7</u>
Reversions:	<u>(185.5)</u>
Total Net Uses:	\$15,168.2
General Fund Reserve Balance at 6/30/15:	776.3
Reserved Balances:	
Medicaid Reserve	577.6
State Tuition Reserve	345.9
Rainy Day Fund ⁽³⁾	544.6
Total Combined Balances:	<u>\$2,244.5</u>
 Net Combined Balance as a Percent of Operating Revenue	 14.9%
 Net Combined Balance as a Percent of the Following Year's Budgeted Appropriations	 14.2%

Totals may not add due to rounding.

**COUNTER-CYCLICAL REVENUE
AND
ECONOMIC STABILIZATION FUND
IC 4-10-18
(Millions of Dollars)**

FY 2016

Resources:

Fund Balance 7/1/15 ⁽³⁾	\$ 376.6
Interest Earned FY 2016	1.3
Repayment of Loans	1.2
Transfer from General Fund per IC 4-10-18 ⁽⁴⁾	<u>165.5</u>

Total Resources: 544.6

Uses:

New Loans	0.0
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Total Uses: **\$ 0.0**

Fund Balance at 6/30/16: **544.6**

Maximum Fund Balance:⁽⁵⁾ **\$1,053.1**

Totals may not add due to rounding.

Footnotes

(1) FY 2016 miscellaneous unforecasted revenue includes dedicated SWCAP (\$3.2M) and Individual Support (\$8.5M) received by the State-operated Facilities and PTRF transfers (0.5M). .

(2) Augmentations and Expenditure Adjustments: FY 2016

Augmentations:

Excess Handgun	8.6
Legislative Closed Captioning Services	0.0
Charter and Innovation Network School Grants	1.6
ABC Gallonage	0.4
Department of Revenue Collections - Outside Collections	<u>0.8</u>
	11.4

Adjustment to Auditor 0.7

Total FY 2016 Augmentations and Expenditure Adjustments: **\$12.1**

Brown County School Corporation 2.5
2.5

(4) Per IC 4-10-18, the State Budget Agency was required to make a transfer from the General Fund to the Rainy Day Fund at the end of FY 2016.

(5) The maximum allowable fund balance equals 7% of fiscal year General Fund revenues.

**BUILD INDIANA FUND
FY 2016
(Millions)**

Resources:

Fund balance at 7/1/13	\$ 3.7
Lottery Surplus Account*	251.2
Riverboat Wagering Tax	0.0
Pari-mutuel Tax	0.0
Charity Gaming Surplus	2.2
Interest	<u>0.0</u>

Total Resources: **\$257.1**

Distributions:

Motor Vehicle Excise Tax Replacement Acct.	\$236.2
Technology/Other**	<u>15.1</u>

Total Uses **\$251.3**

Balance at 6/30/16: **\$ 5.8**

*Lottery surplus net of \$30M distribution to the Teachers' Retirement Fund and \$30M distribution to the Pension Relief Fund.

**\$1.4 reported in FY 2015 was distributed in FY 2014.